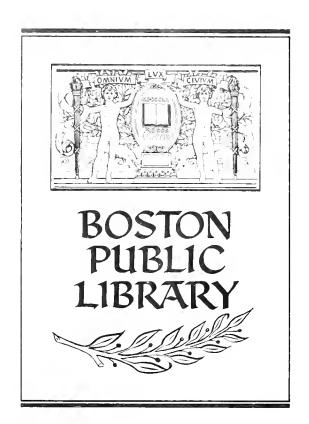
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### **Internal Revenue Service**

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> This report was prepared under the direction of Jack Blacksin, Chief, Individual Income Statistics Staff, Income, Finance, and Wealth Branch, Important contributions were made by Raymond D. Plowden. Other branches of the Statistics Division assisted in the development of the sample design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical abstracting of the data was conducted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Cincinnati, Ohio; Kansas City, Missouri; Philadelphia, Pennsylvania;

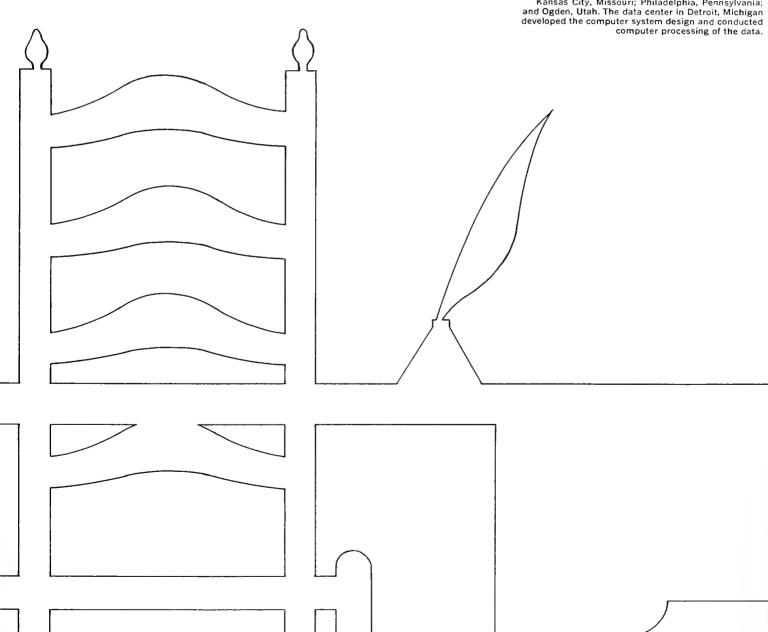


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23 April 7/

Treasury Department, Office of the Commissioner of Internal Revenue, Washington, D. C., August 6, 1969.

Dear Mr. Secretary:

I am transmitting the complete report, Statistics of Income--1967, Individual Income Tax Returns. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code, which prescribes that statistics be published annually with respect to the operation of the income tax laws.

Statistics of Income presents quantitative data measuring taxpayer response to the Federal income tax system. The content of this report reflects comments and suggestions from the many users of our data, both inside and outside Government. In line with their expressed interest, new material is shown on gross rents and depreciation; gross royalties and depletion; moving expense schedule items; exemptions for child care and dependent parents; returns with health insurance premiums; returns showing blindness exemptions; investment credit; and size of overpayment or tax due at time of filing.

Because of the continuing interest in small area data the tables for standard metropolitan statistical areas have been extended to cover 125 of the largest SMSA's in the Nation. In addition, data are presented for the first time for the New York - New Jersey and Chicago - Northwestern Indiana standard consolidated areas.

Manday Iw. Thrower

Commissioner of Internal Revenue.

Hon. David M. Kennedy, Secretary of the Treasury.

The data presented for individual income tax returns are estimates based on a stratified sample of Forms 1040 and 1040A returns, and represent coverage of all individual tax returns filed by the Nation's taxpayers for tax year 1967.

To facilitate its use, this report is organized in ten sections. Each of the first five topical sections includes text, text tables, and charts, followed by detailed basic tables. A table of contents is provided at the front of each of these sections to permit easy reference to material in that section.

Section 6 contains an explanation of the classifications and terms used in this report. The sources and limitations of data and return sampling procedures are described in section 7. Reproductions of the 1967 tax forms and instructions (section 9) and an index (section 10) are provided to further aid readers in using and understanding the data. Historical data covering comparable income and tax data for tax years 1958 to 1967 are presented in section 8.

The Internal Revenue Code of 1954, as amended, provides the legal basis for tax activity detailed in this report. Amendments affecting data for 1967 include provisions for:

- (1) Increased social security taxes on self-employment income;
- (2) Deductibility of part of the premiums paid for medical care insurance without regard to the exclusion of 3 percent of adjusted gross income applicable to other medical expenses;
- (3) Applicability of the exclusion of 1 percent of adjusted gross income for drug expenses and 3 percent of adjusted gross income for all medical and dental expenses to persons age 65 or over formerly exempt from those limitations;
- (4) Reinstatement of investment credit and of accelerated depreciation on realty after March 9, 1967.

Where appropriate, these changes in the tax law are explained in the text of this report.

In addition to statistical data reflecting changes in the law, tables present new information including:

- (1) Gross rents, depreciation, and other rent expenses;
- (2) Gross royalties, depletion, and other royalty expenses;
- (3) Returns with moving expense schedule items;
- (4) Exemptions for children living at home, not living at home, dependent parents, and blindness;
- (5) Returns with health insurance premium deduction;
- (6) Returns with investment credit;
- (7) Size of overpayment or tax due at time of filing.

These items are discussed in the applicable topical section of this report.

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### TAXPAYERS' INCOME EXCEEDS ONE-HALF TRILLION DOLLARS

Taxpayers' adjusted gross income reported on their 1967 individual returns totalled \$504.8 billion, increasing by \$36.4 billion or 7.8 percent of the 1966 total and reaching the half trillion level for the first time. The income advance was paced by salary and wage income which increased by \$30.6 billion or 8.0 percent over 1966. Ranking next in absolute magnitude was the \$3.7 billion increase in income from sales of capital assets, registering a relative gain of 37.6 percent. Chart 1A shows the composition of adjusted gross income by source and also shows selected percent increases over 1966 for several sources. Table 1.1 provides a more detailed view of income changes and levels and also presents comparative data for 1966 and 1967 on returns filed and tax liability.

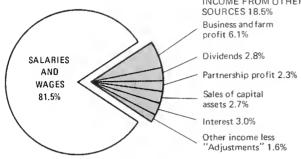
Taxpayers filed 71.7 million returns for 1967 an increase of 1.5 million or 2.1 percent more than the record number filed for 1966. The number of taxable returns increased by 2.0 million as nontaxable returns

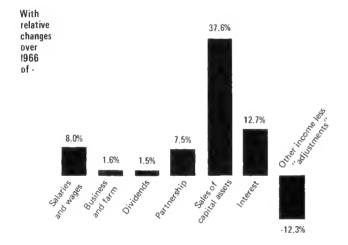
declined by nearly half a million. The increase in the population subject to the individual income tax only partly accounted for the increase in adjusted gross income as average income also rose.

Income tax liability, labelled 'Income tax after credits' in table 1.1, increasing by 12.2 percent, outpaced the relative increases in returns filed and adjusted gross income. The \$62.9 billion level of tax liability was \$6.8 billion higher than for 1966. In aggregate, for every five dollar increase in income, tax liability increased by nearly one dollar.

The impressive increase in tax liability also reflected the rising income levels of taxpayers. While, as noted above, the total number of tax returns filed increased by 1.5 million, returns with income of \$10,000 or more increased by 2.0 million. This upward shift in the distribution of income continued a long trend illustrated in chart 1B which shows, for instance, that the number of returns in the \$10,000 under \$15,000 class quadrupled between 1958 and 1967. For tax year 1958, one return in fifteen indicated an income of \$10,000 or more, while for 1967 more than one return in five reached this level.







### MARRIED AND SINGLE TAXPAYERS SHARE INCOME RISE

Taxpayers are required to report their marital status each year primarily for the purpose of determining which of three sets of rates will be used in the computation of tax liability. For this purpose, taxpayers fall into one of five marital status categories as indicated in table 1.2. An examination of the table will show that for the two major categories of returns by marital status, joint returns of married persons and returns of single persons, the increases in returns filed for 1967 over 1966 were roughly equal. Furthermore, there was an upward shift in the income distribution of both joint returns and returns of single taxpayers.

This upward shift in income distribution for all returns was partly reflected in a decrease in the number of returns with income under \$5,000. In recent years prior to 1967 the number of returns of single persons with income under \$5,000 had increased annually. In 1967, however, the number of these returns remained virtually unchanged while joint returns continued to decline.

Table 1.1 -- NUMBER OF RETURNS, INCOME, AND TAXES: 1966 AND 1967

	1966	1967	Increase or (-), 1967 o	
			Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of returns, total	70,160,425	71,651,909	1,491,484	2.1
Taxable	56,709,076 13,451,349	58,672,938 12,978,971	1,963,862 <del>-4</del> 72,378	3.5 -3.5
	(	Million dollar	s)	]
Adjusted gross income (less deficit)	408,451	504,809	36,359	7.8
Sources of income: Salaries and wages (gross) Business and profession net profit	381,067	411,646	30,579	8+0
less net loss	20,188 4,070 10,725	27,391 3,353 11,534	1,204 -717 808	4.6 -17.6 7.5
net loss	9,941	13,682	3,741	37.6
Dividends (in adjusted gross income)¹ Interest received²	13,998 13,225 2,608 712 9,597	14,202 14,899 2,538 677 9,228	204 1,675 -69 -36	1.5 12.7 -2.7 -5.0 -3.8
Statutory adjustments <sup>4</sup>	3,681 286,297 56,087 1,499	4,342 315,108 62,920 1,553	661 28,811 6,833 54	17.9 10.1 12.2 3.6

1 Includes dividends after exclusion from Form 1040A.

Table 1.2 - NUMBER OF RETURNS BY MARITAL STATUS AND ADJUSTED GROSS INCOME CLASSES, 1966 AND 1967 [Taxable and nontaxable returns]

Adjusted gross income class and marital status	1966	1967	Change, 1966 to 1967
	(1)	(2)	(3)
All adjusted gross income classes	70,160,425	71,651,909	1,491,484
Joint returns of hustands and wives Returns of single persons Separate returns of husbands and wives Returns of heads of household Returns of surviving spouse	39,932,116 25,181,524 2,882,993 1,941,057 222,622	40,729,022 25,896,576 2,714,170 2,098,612 213,533	796,906 714,952 -168,823 157,545 -9,089
Under \$5,000, total <sup>1</sup>	32,955,107	32,384,054	~571,053
Joint returns of husbands and wives	9,289,906 20,355,963 2,186,577 981,070 141,531	8,858,941 20,368,240 2,027,647 998,066 131,161	-431,025 12,277 -158,930 16,996 -10,370
\$5,000 under \$10,000, total	23,797,560	23,834,696	37,136
Joint returns of husbands and wives	18,216,085 4,110,875 609,394 797,204 63,401	17,587,817 4,676,186 596,901 908,307 65,486	-628,868 5-5,311 -12,493 111,103 2,085
\$10,000 under \$15,000, total	9.262,54	10,385,432	1,122,838
Joint returns of husbands and wives	8,592,584 480,408 58,315 113,744 11,542	9,599,919 581,818 58,253 134,589 10,854	1,007,335 95,410 -62 20,845 -688
\$15,000 or more, total	4,145,164	5,047,727	902,563
Joint returns of husbands and wives	3,832,821 228,378 28,707 49,049 6,148	4,682,345 270,332 31,369 57,650 6,032	849,464 41,954 2,662 8,601 -116

<sup>&</sup>lt;sup>1</sup>Includes returns with adjusted gross deficit. NOTE: Detail may not add to total because of rounding.

### DIVIDENDS AND OTHER DISTRIBUTIONS RECEIVED BY INDIVIDUALS INCREASED BY \$775 MILLION

For 1967, taxpayers reported domestic and foreign dividends, capital gains dividends, and nontaxable distributions totalling \$16.9 billion, an increase of 4.8 per-

Includes interest received from Form 1040A.
Includes income from pensions and annuities, small business corporations, estates and trusts, ordinary gain from depreciable property, other property, and other sources from Forms 1040 and 1040A.

rom forms 1040 and 10404.

\*Includes sick pay exclusion, moving expense deduction, employee business expense eduction, and self-employment pension deduction.

NOTE: Detail may not add to total because of rounding.

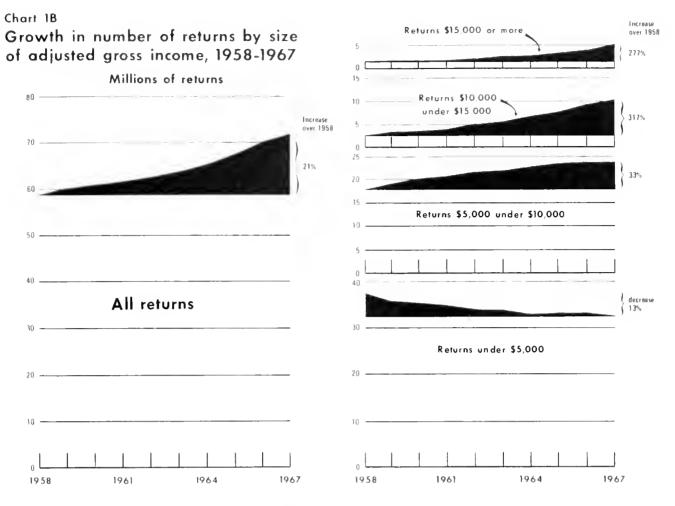


Table 1.3 - RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS: NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED INCOME CLASSES
[Taxable and nontaxable returns]

	Total div	Total dividends and Capital gains other distributions distributions received d		Nonta	vetle	Domestic and foreign dividence received						
Adjusted gross income classes						Total		Dividend exclusion		Dividenas in adjustes gross income		
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand doilars)	Numter of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(4)	(10)	(11)	(12)
Total	11,650,147	1c,942,979	2,886,767	1,402,408	1,148,817	186,076	11,589,535	15,294,557	10,987,70:	1,092,357	6,657,088	14,202,149
Under \$5,000	2,707,439	1,537,819	585,516	245,483	190,612	19,873	2,696,738	1,272,469	2,477,174	218,59€	1,705,107	1,053,885
\$5,000 under \$10,000	3,297,414	2,124,709	771,272	28t,210	294,000	21,306	3,277,877	1,817,205	3,079,258	259,816	1,675,969	1,557,407
\$10,000 under \$15,000	2,667,016	1,831,549	694,660	248,079	257,4 13	21,54-	2,646,113	1,561,918	2,524,302	238,874	1,260,550	1,323,001
\$15,000 or more	2,978,278	11,448,902	835,319	682,636	406,715	123,34-	2,968,757	10,642,965	2,904,975	375,071	2,015,402	10,267,856

NOTE: Detail may not add to total because of rounding.

cent over 1966. Dividends out of earnings and profits of domestic and foreign corporations increased by 1.6 percent and accounted for \$15.3 billion of the total. The portion of domestic and foreign dividends carried into adjusted gross income after subtraction of the dividend exclusion remained unchanged from 1966 at 93 percent.

Capital gains dividends increased 50.1 percent to \$1.5 billion for 1967. These reported gains represent distributed or undistributed long-term capital gains allocated to individuals by regulated investment companies and long-term capital gain distributions by real estate investment trusts.

Also, as shown in table 1.3, nontaxable distributions, which represent a return of the taxpayer's capital in a corporation, amounted to \$186 million for 1967, an increase of 31.7 percent. The increase in the amount of nontaxable distributions represents a recovery of slightly more than one-half the decline measured for 1966.

#### CAPITAL GAINS INCREASED SHARPLY

Income from sales of property which receive capital gain treatment is one of the most volatile components of adjusted gross income, as measured by year-to-year

Table 1.4—RETURNS WITH NET GAIN OR LOSS FROM SALES OF CAPITAL

			Change 1966	to 1967
<b>I</b> tem	1966	1967	Number or amount	Percent
	(1)	(2)	(3)	(4)
NUMBER OF RETURNS				
Net gain or net loss in adjusted gross income	7,586,808	8,398,251	811,443	10.
Returns with net gain:				
Net gain in adjusted gross income	6,002,379	6,956,005	953,626	15.9
Het short-term gain	545,826 274,456	1,049,187 244,966	503,361 -29,490	92. -10.
Net short-term loss	5,784,453	6,633,682	849,229	14.
Net long-term loss	62,320	103,116	40,796	65.
Net long-term gain in excess of any	02,522.0	200,220	1.00	
net short-term loss	5,784,453	6,633,682	849,229	14.
heturns with net loss:				
Net loss in adjusted gross income	1,584,429	1,442,246	-142,183	-9.
Net loss before statutory limitation	1,584,429	1,442,246	-1-2,183	<b>-9.</b>
Net short-term gain	109,481	104,064	-5,417	-5.
Net short-term loss	527,206	423,413	-103,793	-19.
Net long-term gain	124,233	92,164	-32,069	-25.
Net long-term loss	1,229,435	1,132,560	-96,875	-7.
		Thousand dollar	s) <sup>1</sup>	
AMOUNT				
Net gain or net loss in adjusted gross				
income	9,941,282	13,681,885	3,740,603	37.
Seturns with net gain:				
	10,960,261	14,593,683	3,633,422	33.
Net short-term gain	626,994	1,747,455	1,120,461	178.
Net short-term loss	566,023	349,466	-216,557	-38.
Net long-term gain	21,341,861	26,231,113	4,989,252	22.
Net long-term loss	56,075	96,186	40,111	71.
Net long-term gain in excess of any net short-term loss	20 <b>,</b> 775 <b>,</b> 829	25,981,660	5,105,831	24.
Returns with net loss:		1		
Net loss in adjusted gross income	1,018,979	911,798	-107,181	-10.
Net loss before statutory limitation	4,591,750	4,542,567	-49,183	-1.
Net short-term gain	84,162	108,883	24,721	29.
Net short-term loss	1,988,798	1,996,812	8,014	0.
Net long-term gain	189,359	165,352	-24,007	-12.
Net long-term loss	. 976,479	2,819,985	<b>-</b> 56 <b>,</b> 494	-2.

<sup>&</sup>lt;sup>1</sup>Amounts are after any capital loss carryover.

changes. Such income totalled \$13.7 billion in 1967, up 37.6 percent from the 1966 level, as against a 7.8 percent increase in adjusted gross income. Frequency of reporting of such income is also volatile as shown for example by the 10.7 percent increase in returns, indicating that, for many taxpayers, transactions yielding income or loss receiving capital gain treatment are sporadic and not regular occurrences.

### Computation of Capital Gains and Losses

Table 1.4 shows the number of returns and amounts of capital gain by the major components involved in the computation of capital gain or loss included in adjusted gross income.

Short-term gains and losses result from transactions involving property held less than 6 months. Otherwise, long-term gains or losses result. A net figure is computed for each class of transaction. If one class of transaction yields a gain and the other a loss, then the results are netted against one another.

Short-term gains in excess of any long-term loss are counted fully in adjusted gross income. One-half of the net long-term gain in excess of any short-term loss is counted in adjusted gross income, the excluded half is nontaxable.

On returns with a net loss from all transactions, the loss is deductible in computing adjusted gross income subject to a statutory ceiling which limits the loss per return to a maximum of \$1,000. Any excess is not deductible currently in the computation of adjusted gross income.

Some kinds of business property, which are not considered capital assets under the Internal Revenue Code, can receive capital gain treatment, under certain conditions. Losses from such property may be treated as ordinary losses fully deductible in the computation of adjusted gross income. All or part of the gain from transactions in business property may receive capital gain treatment depending on the type of property, the length of time held, and if depreciable the type of depreciation used.

Losses which were not deductible in prior years because of the statutory limit may be carried over. Losses originating after 1963 are treated currently as either short-term or long-term depending on the character of the transaction in which they originated. Losses incurred prior to 1964 are carried over as short-term losses in the current year.

### Components of Gain or Loss

Since the treatment of income on returns with an overall net gain differs from the treatment of income on returns with an overall net loss, text table 1.4 and basic table 13 at the end of this section include separate totals for each class of returns. The text table shows that the \$13.7 billion of net capital gain income carried into adjusted gross income was, in aggregate, the result of \$14.6 billion from returns with an overall net gain minus \$912 million from returns with an overall net loss. The largest component listed under net gain was the \$25.9 billion of net long-term gain in excess of any net short-term loss, but only half of this, or about \$12.9 billion, was carried into adjusted gross income. The remaining \$1.7 billion arose from short-term gain which was only slightly reduced by long-term losses. One may compute capital gain in adjusted gross income from the components in the text table for 1966 and 1967 but because of the rounding of data during statistical processing the totals thus derived will not agree exactly with the totals actually tabulated.

Net long-term capital gain in excess of net short-term loss increased by \$5.1 billion or 24.6 percent over the corresponding 1966 level. However, the increase in short-term gain was more volatile, since the 178.7 percent increase produced a near tripling in its level.

On returns with an overall net loss, returns with long-term transactions contributed somewhat more than returns with short-term transactions to the overall \$4.5 billion loss before statutory limitation. Since only \$912 million was carried into adjusted gross income, \$3.6 billion of loss was eligible to be carried over to future years. The loss in adjusted gross income declined by 10.5 percent from 1966 while the total loss declined by 1.1 percent and, in absolute terms, by a lesser dollar amount than the loss in adjusted gross income. This indicated that relatively more taxpayers were subject to the statutory limit in 1967 than in 1966. A further indication is that the average total loss per return increased (\$2,898 to \$3,150), while the average loss per return carried into adjusted gross income decreased (\$643 to \$632).

The \$3.6 billion eligible to be carried over to future years was smaller than the \$5.2 billion carried into the 1967 computation as shown in table 13. Of this latter

Table 1.5 — RETURNS WITH GROSS RENTAL INCOME: GROSS RENTS RECEIVED, DEPRECIATION, OTHER EXPENSES, AND NET INCOME OR LOSS, BY ADJUSTED GROSS INCOME CLASSES<sup>1</sup>

	Gross rent	received	Depre	ciation	Other e	xpenses	Rents net inc	come or loss2
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	6,386,907	17,505,939	5,152,450	4,604,916	5,650,411	10,378,416	69,69,975	1,611,600
Taxable returns, total	781 و108و	4000و مشكو 14	4,321,019	3,796,414	4,645,704	3,344,693	5,092,259	2,301,290
Under \$1,000. \$1,000 under \$2,000. \$5,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*) 116,692 181,.07 269,778 313,231	(*) 155,371 357,897 774,736 594,18.	(*) 86,193 137,427 203,092 241,171	(*) 40,548 86,780 117,207 144,939	(*) 98,793 161,158 238,743 273,847	(*) 73,620 167,417 537,189 339,160	(*) 116,492 187,008 :68,387 313,-31	(+) 41,204 102,700 125,341 120,683
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	35%,573 414,514 443,954 429,779 390,901	728,642 868,355 802,548 860,910 780,770	298,156 356,416 388,968 366,985 350,451	184,941 _43,568 _234,711 _244,233 _218,330	321,412 379,196 412,906 389,924 368,261	418,793 525,141 491,042 537,594 462,743	356,382 412,331 442,563 426,371 396,909	124,908 100,147 77,992 79,082 99,698
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	1,20V,311 420,074 443,323 31,076 16,749	2,789,711 1,386,818 2,829,724 921,32. 385,116	1,061,653 363,.13 378,765 68,855 13,777	788,412 376,967 709,760 243,770 83,718	1,121,665 386,927 398,986 71,547 14,493	1,675,864 763,803 1,517,132 475,903 238,340	1,203,877 419,331 442,583 80,971 16,724	325,440 246,048 581,339 101,142 63,048
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	4 <b>,</b> 252 754 336	138,331 39,094 20,431	3,406 622 279	40,645 13,806 2,324	3,605 651 289	89,433 14,707 14,309	4 <b>,</b> _41 750 335	8, 52 580 3202
Nontaxable returns, total	1,178,134	3,153,537	831,429	808,502	1,004,705	4.7،4 033و	1,177,717	311,309
No adjusted gross income	£57 <b>.</b>	01. و15	82,594	_60 <b>,</b> 474	84 <b>,</b> 993	407و 680	97,566	-185,678
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	90,327 112,417 410,079 233,409 110,284 49,778 74,258	151,602 187,651 740,963 481,425 186,147 171,903 376,544	65,496 75,792 274,280 157,846 79,178 40,618 55,525	40,799 48,129 153,204 105,372 58,195 43,540 98,789	81,16. 95,916 347,641 197,525 90,476 42,015 60,777	112,318 118,020 389,950 246,358 155,136 94,117 237,418	90,327 111,417 409,879 233,210 110,_84 49,778 74,256	-1,514 21,502 190,809 129,695 70,915 34,046 40,334
Returns under \$5,000 under \$10,000. Returns \$5,000 under \$10,000. Returns \$15,000 or more.	1,994,547 2,106,382 1,217,217 970,761	4,665,622 4,274,584 2,950,052 5,805,679	1,807,261 1,807,261 1,067,594 832,17	1,094,942 1,180,634 808,240 1,021,100	717,851 596,596 1,128,644 679,090	908,194,908,554 554,582,554 1,709,328 3,178,340	1,990,352 2,097,017 1,011,283 969,123	662,491 511,395 332,490 1,100,234

See text for "Explanation of Classifications and Terms" and "Sources 2: Data, Description of the Sample and Limitations of the Data."

amount, \$2.2 billion was fully absorbed on returns with an overall net gain. Of the remaining \$3.0 billion reported on returns with an overall net loss, it is not possible to trace from aggregate statistics how much was absorbed in the adjusted gross income computation and how much was eligible to be carried over to a second year.

### \$17.6 BILLION OF GROSS RENT INCOME REPORTED

Table 1.5 shows rental income and expense data from Form 1040, schedule B, for those taxpayers who reported gross rents for 1967.

To arrive at rent net income or loss, the \$17.6 billion of gross rents in this table was reduced by depreciation in the case of buildings, and other rental expenses such as agent commissions, interest, taxes, insurance, advertising, and minor repairs. Taxpayers with gross rents reported depreciation of \$4.6 billion and other rental expenses totalling \$10.4 billion leaving net income equal to \$2.6 billion.

The figure for net rental income less net rental loss in table 1.1 amounted to only \$2.5 billion because that figure reflects returns of some taxpayers who had no rental receipts but who nevertheless deducted rental expenses. This \$2.5 billion of rent net income less loss was the total amount carried into adjusted gross income. Table 15 at the end of this section presents data for returns with rent net income or loss whether or not gross rental receipts were reported.

# REPORTED GROSS ROYALTY INCOME EQUALS \$1. I BILLION

Royalty income and expense data from schedule B for returns with gross royalty income is presented in table 1.6. For 1967, taxpayers reported gross royalty income totalling \$1.1 billion. Gross royalty income consisted of royalties from oil, gas or mineral properties and royalties from copyrights and patents.

To determine royalty net income or loss in this table, gross royalty income was reduced by depletion and other royalty expenses such as office rent, clerical help, interest, taxes and similar items. Taxpayers with gross royalties reported depletion of \$258 million and other royalty expenses amounting to \$194 million, leaving royalty net income of \$686 million. The figure in table 1.1 for royalty net income or loss amounted to only \$677 million because some taxpayers who had no royalty receipts deducted royalty expenses. The \$677 million figure was the net total figure carried into adjusted gross income. Table 16, at the end of this section, reflects data for returns with royalty income or loss, whether or not gross royalty receipts were reported.

#### SELECTED PATTERNS OF INCOME

The extensive statistics on patterns of income included in basic table 9 at the end of this section are summarized in a very condensed form in text table 1.7.

<sup>(\*)</sup> An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Includes returns with gross rents received, depreciation, and other expenses, but neither net income nor net loss from rents. Rents net loss.

NOTE: Detail may not add to total because of rounding

Table 1.6—RETURNS WITH GROSS ROYALTY INCOME: GROSS ROYALTIES RECEIVED, DEPLETION, OTHER EXPENSES, AND NET INCOME OR LOSS, BY ADJUSTED GROSS INCOME CLASSES¹

	Gross ro		Deple	etion	Other expenses		Royalties ne	
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(b)	(7)	(8)
Grand total	561,974	1,137,810	417,430	258,403	277,028	193,847	560,910	685,537
Taxatle returns, total	460,945	999,517	340,239	228,914	226,983	126,333	459,989	644,249
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*) 8,544 11,536 28,613 28,264	(+) 9,407 8,594 27,733 36,197	8,344 10,339 24,241 21,904	2,501 2,247 5,837 9,170	(*) 5,956 4,377 14,700 15,897	(*) 569 73 5,098 2,312	(*) 8,544 11,536 28,613 28,264	(*) 6,337 6,274 16,798 24,716
\$5,000 under \$0,000. \$0,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$3,000. \$7,000 under \$1,000.	27,311 35,718 30,569 18,430 27,703	27,509 22,618 33,736 24,970 34,534	24,330 26,182 21,316 13,000 18,358	7,503 5,207 5,027 5,913 8,574	12,528 14,551 14,511 8,017 11,205	1,382 2,711 1,342 1,351 2,325	27,112 35,718 30,569 18,480 27,703	18,624 14,702 27,368 17,707 23,635
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	84,876 48,713 80,433 19,980 6,302	87,367 87,250 246,292 153,628 92,424	61,396 34,494 53,812 15,328 5,015	19,855 19,525 52,980 36,459 22,526	38,846 23,561 42,492 12,490 4,204	10,041 10,877 25,904 22,331 18,407	84,479 48,646 80,225 19,910 6,293	57,472 56,841 167,420 94,334 51,476
\$200,000 under \$500,900. \$530,000 under \$1,000,000. \$1,000,000 or more.	2,103 425 184	64,475 21,499 19,577	1,701 339 140	15,422 5,198 4,970	1,418 310 129	12,829 3,927 3,270	2,099 424 183	36,215 12,374 11,331
Non.taxable returns, total	101,026	138,294	77,188	29,492	50,046	67,513	100,921	41,289
N. adjusted gross income	10,696	26,394	9,509	7,197	4,507	3,180	10,691	16,511
Under \$600. \$000 under \$1,000. \$2,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	5,574 10,533 25,868 22,625 11,331 4,183 10,216	3,070 5,042 15,070 12,109 7,073 1,809 65,871	5,175 7,153 20,684 14,910 7,358 3,585 3,754	991 1,136 3,651 2,978 1,951 415	6,361 13,326 12,323 4,970 1,995 6,554	254 324 1,906 180 61 61,102	5,574 10,533 25,868 22,625 11,331 4,183 10,116	2,596 3,741 10,595 7,285 5,572 1,393 -6,404
Returns under \$5,000 under \$10,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000.	168,960 148,647 85,728 159,239	150,955 163,391 89,982 728,382	133,264 110,411 62,064 111,691	38,073 37,751 20,263 162,316	85,003 07,041 39,114 85,270	15,542 10,832 10,070 157,403	168,955 147,847 85,330 158,778	102,444 114,810 59,550 408,633

In classifying a return by pattern of income, each source of income reported was categorized as belonging to one of four types of income. The four types of income used in classifying the returns were salaries and wages, business income, sales of property income, and investment and other income. There are 15 different combinations of these types of income possible. Basic table 9 presents data for returns with each of these fifteen patterns of income.

Somewhat more than half of all returns for 1967 showed only one type of income, and in the vast majority of cases it was salaries and wages. Returns with two types usually exhibited combinations that included salaries and wages or investment and "other" income as table 1.7 shows. In most cases, the two types were present together. Thus table 9 shows that this combination was present on 18.7 million of the 25.4 million returns with two types of income.

The distribution of total income by number of types in table 1.7 contrasts with the distribution of returns. More of the income is accounted for by returns with two types of income than by returns with one type. Salaries and wages on returns with two types of income exceeded the total reported on returns with only one type. Average income per return increased as the number of types of income increased, with salaries accounting for a declin-

Table 1.7 — SELECTED PATTERNS OF INCOME: NUMBER OF RETURNS AND AMOUNT OF INCOME BY TYPE OF INCOME

	Total, all		Return	s with—						
Type of income	returns	One type	Two types	Three types	Four types					
NUMBER OF RETURNS	(1)	(2)	(3)	(4)	(5)					
Totals, all types	71,651,909	36,934,393	25,401,026	7,678,799	1,637,688					
Salaries and wages (gross)	64,075,189	33,522,554	22,437,276	6,472,343	1,637,688					
Business net income or loss1	10,328,939	1,169,561	3,592,073	3,429,617	1,637,688					
Sales of property net gain or loss <sup>2</sup>	8,616,147	14,676	1,713,344	5,250,439	1,637,688					
Investment and other income <sup>3</sup>	34,308,647	2,227,602	23,059,359	7,383,998	1,637,688					
4 - 80 - 70 - 70 - 70 - 70 - 70 - 70 - 70	(Thousand dollars)									
AMDUNTS Totals, all types	509,136,434	171,967,409	204,529,274	99,167,040	33,472,711					
Salaries and wages (gross)	411,646,226	160,393,216	172,478,643	62,193,841	16,563,676					
Business net income or loss 1	43,745,484	4,450,194	13,683,836	18,220,993	7,390,461					
Sales of property net gain or loss2	13,644,959	19,682	2,225,171	6,783,162	4,616,944					
Investment and other income <sup>3</sup>	40,116,615	7,104,317	16,141,624	11,969,044	4,901,630					

<sup>&</sup>lt;sup>1</sup>Includes business or profession, farm, partnership and Small Business Corporation

ing percentage of total income. However, average salaries and wages per return increased as the number of types of income increased.

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(•) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Includes returns with gross royalties but neither net income nor net loss from royalties. Royalties net income less royalties net loss.

NOTE: Detail may not add to total because of rounding.

net profit or net loss.

2 Includes gain or loss from sales of capital assets, gain from sales of depreciable

<sup>-</sup>includes gain or loss from sales of capital assets, gain from sales of depreciable property, and gain or loss from sales of property other than capital assets.

Includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust, net income or net loss, pension and annuities, and other sources net income or loss.

Table 1, -NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES, AND CLASSES CUMULATED

[Taxable and nontaxable returns]

A11

Taxable returns

	Returns	S	Adjusted gross	income	Return	59	Adjusted gros	s income	Taxable i	ncome		Income tax	after	credits	
وعواه ابيين المهودية ومومود ومومودة ومودود الموادية			+			,	40000		Amount		+ 40000000	Per	Percent of-		Average
Aglusted gross introme classes and classes cumulated	Number	Pergent of total	(Thousand dollars)	Percent of total	Number	fercent of total	(Thousand dollars)	Percent of total	(Thousand	Fercent of total	(Thousand dollars)	Total	Taxable	Adjusted gross income	income tax (Bollars)
A PERIORE THOME PLACES	(1)	(2)	(3)	(7)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(12)	(13)	$\vdash$	(15)
Total	71,651,909	100.0	504,809,479	'	58,672,938	100.0	487,445,498	100.0	314,273,128	100.0	62,919,958	100.0	20.0	12.9	1,072
No adjusted gross income		0.5	31,832,272	1	1	1	1	1	1	1	•	1	ì	•	1
Under \$600. \$600 under \$1,000		4.6	1,362,953	0.3	622,581	1.1		1.0	35,442	(7)	5,014	(4)	14.1	6.0	1 00
\$1,000 under \$2,000		8.2	14,730,832	2.5	4,350,531	7.7	10,901,426	2.2	5,373,744	1.7	792,549	1.3 0.6	14.7	7.3	182
\$3,000 under \$4,000 \$4,000 under \$5,000		8.0	19,917,493	9.9	4,904,314	8 8 5.4		3.5	9,000,392	3.9	1,383,731	3.0	15.4	88.0	282
\$5,000 under \$6,900		7.2	28,539,190	5.6	4,969,466	8.5		5.6	15,170,125	8.4	2,429,517	3.9	16.0	0.0	489
\$5,000 under \$3,000.		7.1	38,271,714	7.6	5,058,847	0.00		9.6	21,705,215	0.0	3,562,928	5.7	16.4	7.6	26.2
\$\$,000 under \$9,000.		5.4	36,412,322	7.5	3,827,088	7.6	37,811,750 36,296,200	7.8	22,561,172	7.2	3,766,271	6.0	16.9	10.0	846 986
\$10,000 under \$15,000		14.5	124,433,259	24.6	10,363,364	17.7		25.5	82,684,309	26.3	14,627,244	23.2	17.7	11.8	1,411
\$15,000 under \$20,000	1,761,96.	9.9	46,863,851	9.2	1,952,979	4.7		9.6	33,921,078	10.8	6,561,539	10.4	19.3	14.0	2,381
\$50,000 under \$100,000		7.0	17,202,731	7.6	260,010	0.4	17,162,485	5.0	14,146,777	6.5	5,054,522	0.0	35.7	29.5	19,440
\$100,000 under \$200,000 \$200,000 under \$500,000	* 1 11	(+)	3,650,813	0.7	12,634	(4)		1.4	2,900,511	0.9	1,504,850	2.4	51.9	47.6	49,082
		££	1,409,980	0.3	2,056	££	1,382,919	0.3	1,301,199	0.4	707,286	1.0	54.1	43.7	294,087
CINCILATED FROM LINGEST ADVISTED GROSS INCOME CLASSES															
Mo adjanti seori betanja	369,384	0.5	31,832,272	1	1	1	•	1	1	1	1	'	1	1	•
Under \$600.		6.2	1,362,953	6.0	100000	1 6	1 9	1 6	1000	- (4/		- (4)	1 /	1 (	1 6
Under \$1,000	15,330,303	5.4 4.4	15,227,865	3.0	5,624,978	9.6	8,040,064	1.6	2,656,155	0.8		9.0	14.1	4.7	67
Under \$3,000		29.6	29,958,697	2.0	9,975,509	17.0	18,941,490	3.9	8,029,899	2.6		1.9	14.6	6.2	7.77
Under \$4,000 Under \$5,000	32,384,053	45.2	74,397,856	14.7	19,848,631	33.8	58,491,163	12.0	29,164,908	9.9	4,469,264	7.1	15.3	7.6	125
Under \$6,000		52.4	102,937,046	20.3	24,818,097	42.3	85,847,953		44,335,033	14.1		0.11	15.6	8,0	278
Under \$7,500.		59.7	136,861,830	27.0	34,994,701	59.6	119,119,324		63,220,911 84,926,126	20.1	13,528,126	15.8	15.8	4.8	333
Under \$9,000		73.1	213,159,021	42.1	39,446,929	67.2	194,810,124		107,487,298	74.2	17, 294, 397	27.5	16.1	6.8	438
Under \$10,000	66,604,181	93.0	374,004,602	73.8	53,637,381	91.4	355,277,679		212,483,365	9.79	35,696,438	56.7	16.8	10.01	999
Under \$20,300		96.8	420,868,453	83.1	56,393,327	96.1	405,040,092		246,404,443	78.4	42,457,977	7.79	17.1	10.5	672
Under \$*0,*00. Under \$100.000.	71,584,887	6.66	475,944,916	93.9	58,346,306	99.4	456,953,635 474,116,120	93.7	303,426,169	92.0	52, 539, 576 57, 594, 098	91.5	18.2	12.5	900
49.6		100.0	499,895,853	98.7	58,657,436	100.0	480,852,816		308,953,672	98.3	60,103,179	95.5	19.5	12.5	1,025
Under \$1,000,000	_	100.0	504,956,646	99.7	58,672,126	100.0	485,855,212	99.7	312,971,929	99.6	62,212,672	98.9	19.9	12.8	1,060
All peture	71,651,909	100.0	504,809,479	-	58,672,938	100.0	487,445,498	100.0	314,273,128	100.0	62,919,958	100.0	20.0	12.9	1,072
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLAUSES															
\$1, OG, OR or more		£.4	3,095,084	0.0	812	£.4	1,590,286	0.3	7,418,945	4.0	1.311.929	4.4	24.4	4.5	871,042
\$,00,000 or more		(*)	6,745,897	1.3	15,502	(£)	6,592,682	1.4	5,319,456	1.7	2,816,779	4.5	53.0	42.7	181,704
\$100,000 or more \$56,000 or more		0.5	30,716,834	6.1	326,632	9.0	30,491,863	6.3	24,993,736	8.0	10,380,382	16.5	41.5	, ×	31,780
\$135,000 of mur.	5,047,727	3.2	132,637,148	16.9	5,035,557	9.0	132,167,819	27.1	101,789,763	32.4	27,223,520	32.8	30.4	24.2	9,064
\$10,000 or more		21.5	257,070,407	50.7	15,398,921	26.2	256,339,174		184,474,072	58.7	41,850,764	66.5	22.7	16.3	2,718
\$ - you or mine		6.9	293,482,729	57.9	19,226,009	32.8	292, 635, 374		206,785,830	65.8	45,625,561	72.5	22.1	15.6	2,373
ゆとプラジュード MO2F*** あえ, OO/1 OF MURE		40.3	369,779,920	73.0	28,737,084	49.0	368,326,174		251,052,217	79.9	52,954,760	84.2	21:12	14.4	1,843
ම්හා Of all all mate. මා හෙරිනි යා mate		47.6	403,704,704	79.7	33,854,841	57.1	401,597,545	82.4	269,938,095	85.9	56,021,177	89.0	20.8	13.9	1,655
5-9		4.0	456,765,560	90.2	43,793,115	74.6	451,333,864		297,242,837	9.76	60,365,017	6.56	20.3	13.4	1,378
\$5.50(K) or more		70.4	476,683,053	94.1	48,697,429	83.0	468,504,008	96.1	306,243,229	97.4	61,748,748	1.86	20.2	13.2	1,268
\$1,000 r.adre	-	39.5	502,637,906	2.66	58,050,357	6.86	486,859,570		314,237,686	100.0	62,914,944	100.0	20.02	0.51	1,084
\$6/0 tl more		93.8	505,278,797	7.66	58,67.,938	100.0	487,445,498		314,273,128	100.0	62,919,958	100.0	20.0	12.9	1,072
	Ш	99.5	506,641,751	100.0	58,672,938	100.0	487,445,498	100.0	314,273,128	100.0	6.,919,958	100.0	20.0	12.9	1,072
All tui	. /1,651,90°	100.0	504,809,479	1	58,672,938	100.0	487,445,498	100.0	314,273,128	100.0	6,919,958	100.0	20.0	12.9	1,072
See text for "Explanation of Classifications and Terms" and "Sources of Data,	ses of Data, D	Description	of the Sample	and Limi	Limitations of th	the Data."									

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data." Procedure were not not adjusted gross income less deficit of \$504,809,479.
Adjusted gross income less deficit.
Poeficit.
HOTE: Detail may not add to total measure of rounding.

Table 2 . -ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

	Number of	Adjusted	Total deductions	Exemptions	Taxable	Income tax	Number of	Adjusted	Total	Exemptions (Amount)	Taxable	Income tax after
TIBBBB CTBBC CTBBBBC.	returns	( Thousand dollars)	(Thousand	(Thousand dollars)	(Thousand	(Thousand	returns	( Thousand doffers)	(Thousand	(Thousand	(Thousand	(Thousand
				returns				Join	Jo	d Wi	ves	
Trans total.	71,651,909	1504,809,479	81,725,998	118,821,574	315,108,212	62,919,958	40,729,022	1395,117,003	(3,227,56c	92,754,729	245,435,710	44,192,50e
Takable wetgins, total	58,672,938	867,445,498	74,047,984	99,127,686	314,273,128	62,919,958	36,083,519	384,428,734	59,052,998	80,606,422	244,769,928	49,192,506
Under \$1,30, \$1,30, \$1,30, \$1,30, \$1,30, \$1,40, \$1,	622.581 5,002.3°7 4,350.531 4,904.314	585,928 7,454,136 10,901,426 17,170,144	1,571,057	373,549 3,261,251 3,794,838 5,598,099	2,620,713 2,630,713 5,373,744 9,000,392	5,014 373,647 792,549 1,383,731	134,634	242,313 1,866,277 5,455,508	54,499 366,543 973,787	161.563	26,170 472,314 1,748,190	3,643 65,534 245,430
ණ. වට කත්තත නිරුදු වි		22,379,529	3,360,058	7,998,273	15,170,125	2,429,517	2,218,512	15,514,567	1,707,294	4,412.370	3,922,045	560,779
Seri X under 87,000. 87,1 9 under 89,00 86,130 under 89,01	5,117,757 5,058,847 4,452,228	33,271,371 37,879,050 37,811,750	5,110,579 5,951,367 5,919,893	9,274,919	18,885,878 21,705,215 22,561,172	3,066,417 3,562,928 3,766,271	3,439,162 3,948,047 3,677,417	22,399,942 29,586,362 31,245,861	3,655,528 4,850,340 5,031,682	7,690,129 9,194,212 8,575,850	11,054,295 15,541,808 17,638,351	1,671,842 2,426,746 2,829,200
\$9,700 under \$10,000. \$10, 0 under \$15,000		36,29€,200 124,171,355	5,691,165	8,293,275	22,311,758 82,684,309	3,774,797	3,338,904	31,674,321	5,062,368	7,832,490	18,779,462	3,081,841
\$17.30 under \$2,30. \$21,000 under \$50,300. \$5.100 under \$200,000. \$10,000 under \$200,000.	2,755,946 1,952,979 200,010 51,120	46,762,413 54,913,543 17,162,485 5,736,696	6,766,667 7,587,351 2,399,575 1,094,228	6,074,959 4,451,216 616,164 114,993	33,921,078 42,874,949 14,146,777 5,527,503	6,561,539 10,281,599 5,054,522 2,509,081	2,580,230 1,797,414 236,963 45,329	43,768,945 50,511,472 15,628,093 5,963,532	6,344,749 6,911,174 2,120,535 937,803	5,893,943 4,284,157 589,094 198,241	31,530,514 39,316,179 12,918,493 4,917,493	5,975,032 9,144,620 4,515,525 2,195,897
\$200,000 under \$540,000. \$500,000 under \$1,000,000 \$1,000,000 or more		3,619,477 1,382,919 1,590,286	691,739 260,725 287,374	27,238	2,900,511	1,504,850 604,643	10,818	3,096,698 1,174,448 1,264,316	574,348 213,695 211,560	25,128	2,497,231	1,279,043 513,338 558,996
Montaxable returns, total	12,978,971	117,363,983	7,678,012	19,693,888	835,085	1	4,645,501	110,688,270	4,174,567	12,148,308	:65,784	ı
No adjusted gross income. Under Selo.		21,832,272	1,272,755	2,981,509	1 1 9	1 1	227,397	21,426,428	139,078	495,577	1 1	1 1
\$1,000 under \$1,100 \$1,000 under \$3,000 \$2,000 under \$3,000		3,769,885	1,385,672	4,385,385 3,610,551	27,791 104,867		1,257,343	1,887,835	737,373	2,581,608	1,311	1 1 1
\$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or maker \$5,000	792,930 482,414 443,548	2,747,350 2,142,138 3,289,560	876,077 642,227 1,385,866	2,346,360 1,702,945 1,734,174	95,172 108,129 498,910	111	665,010 437,266 403,420	2,310,681 1,942,270 2,908,097	694,350 533,170 1,059,954	2,025,138 1,57e,554 1,62H,677	69,765 101,682 477,848	1 1 1
Beturns under \$5,000. Seturns \$5,000 under \$11,000. Returns \$1,000 under \$15,000. Returns \$15,000 or nor-		172,565,584 175,173,487 124,433.259 132,637,149	15,706,843 27,718,006 18,816,846 19,484,303	37,874,467 46,751,472 22,874,172 11,321,463	29,501,083 100,940,716 82,764,518 101,901,895	4,469,264 16,599,930 14,627,244	8,858,941 17,587,817 9,599,919 4,682,345	125,385,518 132,764,218 115,228,07e 121,739,191	6,216,736 21,902,274 17,546,900 17,561,656	18,856,651 40,853,018 22,112,079 10,932,981	6,356,654 70,198,220 75,588,612 93,292,224	875,387 11,021,869 13,112,799 24,182,451
		Separa	ite returns of	husbands and w	wives			Re	Returns of heads	of household		
Grand total	2,714,170	110,689,017	1,538,019	3,706,679	5,941,250	1,182,168	2,098,612	112,600,630	2,244,788	3,156,981	7,403,298	1,439,146
Taxable returns, total.	1,993,774	9,639,671	1,336,913	2,374,885	5,928,395	1,182,168	1,863,208	12,145,521	2,040,078	2,709,903	7,395,321	1,439,146
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	53.414 249,964 314,654 375,048 328,213	46,235 382,366 798,122 1,316,135 1,473,119	7,260 52,934 100,255 168,540 186,691	32,049 180,669 309,536 442,148 429,943	6,973 148,834 388,438 705,635 856,597	21,263 21,263 57,833 110,719 140,395	(*) 32,962 162,368 272,507 300,129	(*) 56,211 419,797 969,496 1,348,136	(*) 13,387 13,387 85,622 182,202 245,771	(+) 30,259 195,726 374,797 443,498	(*) 12,621 138,311 412,408 658,811	(*) 1,721 19,565 60,530 101,741
\$5,000 under \$6,000 \$r,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$10,000 \$9,000 under \$10,000	197,022 157,623 109,943 84,389 34,460	1,083,376 1,019,787 820,710 710,735	143,698 128,262 112,498 95,306 47,051	272,872 244,438 167,218 122,070 50,485	666,803 647,084 540,493 493,358	114,353 114,166 98,937 92,728 44,923	302,876 264,763 15c,053 105,964 73,885	1,667,000 1,714,353 1,161,252 895,031 699,146	293,006 279,819 189,940 140,584 103,600	458,204 408,423 234,111 167,876 107,356	1,026,111 737,201 586,572 488,189	145,833 169,991 125,991 102,286 88,147
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$50,000.	58,098 15,532 12,924 1,826 424	266,587 369,591 121,330 56,906	106,852 45,505 64,853 21,975 12,095	83,081 20,635 16,697 2,218 527	489,012 200,447 288,043 97,136 44,284	102,188 49,053 93,218 43,573 22,931	134,142 29,296 23,346 3,786 821	1,571,212 499,875 662,821 250,65.	239,651 78,782 101,974 42,082 21,070	201,012 44,480 35,871 6,408 1,380	1,130,545 37t,617 524,977 202,164 87,039	217,223 82,260 147,544 80,883 41,732
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1558 38 34	51,109 26,377 91,146	13,136 8,205 21,797	220	37,754 18,127 69,315	20,962 11,002 42,934	256 36 13	72,712 23,093 25,241	14,960 5,672 1,954	415	57,340 17,361 23,264	30,777 9,299 13,623
Nontaxeble returns, total		11,029,348	201,107	1,331,793	12,857	•	235,401	1455,109	204,713	447,077	44614	•
10 adjusted gross income Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$5,000 \$4,000 under \$5,000 \$5,000 or more	13,347 179,490 116,168 232,01 109,343 42,436 13,569 14,042	23,566 23,910 85,462 339,575 274,213 146,217 59,754	8,094 13,188 53,385 40,387 22,455 7,895	19,905 172,060 142,058 431,534 298,253 139,605 61,064 67,314	829 3,086 2,555 930 5,457	11111111	7,496 12,143 19,476 100,752 58,057 23,825 8,344 5,308	220,417 3,954 14,605 149,301 146,304 83,291 83,291 98,313	7, 899 8, 798 54, 537 47, 039 31, 927 20, 596 33, 917	10,999 15,651 28,498 163,592 133,592 60,508 21,457 12,414	197 1,024 1,762 1,764 3,320	11111111
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more.	2	14,946,540 4,044,087 680,796 1,017,594	661,074 546,705 107,423 222,817	2,658,825 923,583 83,190 41,081	2,113,877 2,579,745 490,194 757,434	331,200 465,107 102,188 283,673	998,066 908,307 134,589 57,650	13,208,745 6,164,174 1,576,001 1,651,710	697,779 1,028,983 244,534 273,492	1,478,947 1,387,525 201,737 88,772	1,226,809 3,755,661 1,130,545 1,290,283	183,557 632,248 217,223 406,118
											l	

Footnotes at end of table. See text for "Explanation of Classifications and Terma" and Sources of the Data, Description of the Sample, and Limitations of the Data,"

Table 2 . —ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND
BY MARITAL STATUS OF TAXPAYER—Continued

Ad listed gross income classes	Number of	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable	Income tax after credits	Number of	Adjusted gross income	Total	Exemptions (Amount)	Taxable	Income tax after credits
	returns	(Thousand	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	eli Tigor	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
			Returns of surviving spouse	viving spouse			Return	ns of single pe	Returns of single persons not head of household	of household	or surviving s	spouse
Grand total	213,533	11,113,257	231,850	358,547	576,750	107,442	25,896,576	185,289,573	14,483,778	18,844,639	55,751,205	10,998,698
Taxable returns, total	156,140	1,020,873	190,883	255,796	574,228	107,442	18,576,296	80,210,704	11,427,120	13,180,682	55,605,255	10,998,698
Under \$1,000. \$1,000 under \$2,000.	1 (*)	·	*	(*)	÷	*	569,162	539,689	1,450,140	2,885,781	28,469	4,024
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4.000 under \$5,000.	20,046   27,183   24,800	50,285 96,231 110,181	11,290 23,989 23,131	26,675 41,904 39,644	12,364	1,749	3,131,698 2,687,730 2,097,054	7,766,945 9,332,775 9,406,846	1,168,605	2,235,641 2,005,422 1,561,561	6,103,840 6,103,840 6,649,750	647,868 962,807 1,104,451
\$5,000 under \$5,000	18,057	99,242	21,725	30,482	47,036	6,890	1,641,732	8,992,605	1,133,727	1,207,551	6,651,327	1,150,201
\$6,000 under \$7,000 \$7,000 under \$8,000 \$7,000 under \$8,000	11,907	89,083	14,343	20,841	53,899	8,460	832,897	6,221,643	784,245	606,082	3,791,933	902,794
\$9,000 under \$10,000	8,134	75,969	13,387	112,711	46,871	7,746	371,705	3,519,665	464,758	287,233	2,767,674	552,140
\$10,000 under \$15,000. \$15,000 under \$20,000	10,854	124,210	20,274	18,345	85,591	14,879	580,092	6,802,160	876,599	111,438	5,468,741	1,180,156
\$20,000 under \$50,000 \$20,000 under \$100,000 \$100 000 inder \$100,000	2,868	83,698 25,358 13,810	3,950	5,328	20,687 20,687	15,884	116,427	1,285,962 1,137,049 592,963	211,033	17,723	908,297	080,554 407,3 <b>13</b> 243,538
\$200,000 under \$500.000. \$500,000 under \$1,000,000	23	1,353	917	46	5,814	3,063	1,369	392,181	98,379	1,430	302,372	171,005
\$1,000.000 or more	57,392	3.111	40,968	102,753	2,522	+4.44,⊥ -	7,320,280	15,078,872	3,056,659	5,663,457	145,950	1
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	119,790	2337,707	ו זוק מקמ	100,845	1	1 1
Under \$600	7,945	6,072	3,667	12,989	1 1	'	2,239,810	1,692,976	709,921	1,497,880	216	1 1
\$1,000 under \$2,000. \$2,000 under \$3,000.	5,962	41,551	13,742	13,112	297	1 1	279,127	667,105	257,532	434,340	84,383	1 1
\$3,000 under \$4,000 \$4,000 under \$5,000	2,582	19,783	10,209	13,697	175	1 1	20,653	90,988	95,289	36,484	4,569	. 1
\$5,000 or more	842	6,018	1,904	2,470	2,050	1 6	14,437	120 000	234,374	667.62	10,236	0.00 930 6
Returns under \$5,000 Returns \$5,000 under \$10,000	131,161	462,329	98,487	211,484	41,422	13,073	20,368,240 4,676,186	31,738,680	4,153,439	3,469,466	24,148,729	4,440,274
Returns \$10,000 under \$15,000. Returns \$15,000 or more.	10,854	124,210	20,274	18,345	85,591 141,376	14,879	581,818 270,332	6,824,176 8,049,847	897,71¢ 1,399,355	428,821 247,792	6,420,578	2,312,220

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."
Adjusted gross income less deficit.
"Deficit.
"Deficit.
Deficit.

### Individual Returns/1967 • Returns Filed and Sources of Income

Table 3 .-ALL RETURNS: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

Jourges of income or loss	All r	eturns		eturns of and wives	Separate : husbands	returns of and wives		f heads of ehold	Return Surviving		Returns of s sons not head hold or surv	of house-
Comment of the commen	Number	Amount. (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(€)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income (less deficit).	71,651,909	504,809,479;	40,729,022	395,117,003	2,714,170	10,689,017	2,098,612	12,600,630	213,533	1,113,257	25,89€,576	85,289,573
Salaries and wages (gross)	64,075,189	411,640,226	36,479,403	322,088,790	2,491,413	9,288,091	1,909,310	10,544,669	184,970	821,325	23,010,094	68,903,353
Business or profession: Net profit	4,994,065 394,237	29,554,503 2,163,364	4,174,248 812,722	26,851,524 1,820,298	124,232 20,635	444,672 -2,-77	101,161 18,373	445,076 36,162	12,678 2,736	52,771 4,983	581,745 139,772	1,760,459 259,444
Farm: Net profit Net loss	1,886,730 1,124,545	5,564,763 2,211,320	1,544,770 976,733	5,008,861 1,983,953	51,896 16,114	79,124 23,877	20,355 14,417	48,226 29,684	5,716 3,360	9,761 2,590	263,993 113,922	418,791 171,215
Partnership: Net profit Net loss	1,478,959 459,748	13,032,056 1,497,782	1,182,141 373,337	11,779,850 1,324,497	23,390 5,191	154,926 18,673	21,343 8,671	155,921 14,910	3,271 2,045	20,158 1,865	248,813 70,504	921,199 13 <b>7,</b> 838
Sales of capital assets: Net gain	6,955,005 1,442,246	14,593.683 911,798	5,081,671 1,069,524	11,6 <b>8</b> 3,375 661,522	90,461 64,929	189,014 58,352	167,737 40,405	342,803 25,595	26,005 3,405	53,248 1,791	1,590,132 263,983	2,325,242 164,537
Ordinary gain from sales of depreciable property	266,406	272,741	234,339	237,665	(*)	(*)	5,065	8,739	(*)	(*)	23,028	22,188
Sales of property other than capital assets:												
Net gain.	55,077 211,370	65,356 375,018	48,130 187,154	58,644 308,944	(*)	(*) (*)	(*) 2,088	(*) 2,076	(*)	(*) (*)	5,600 19,198	5,913 56,992
Dividends in adjusted gross income	6,657,088	14,202,149	4,159,083	9,000,206	108,779	304,267	205,237	409,428	31,560	49,431	2,152,429	4,438,817
Interest received	29,582,287	14,899,452	19,584,422	9,812,642	504,785	207,939	789,556	420,333	115,147	82,838	8,588,377	4,375,699
Pensions and annuities (taxable portion)	2,503,290	5,040,015	1,529,491	3,378,626	43,254	76,644	69,932	130,618	7,286	7,921	853,333	1,452,206
Rents: Net income Net loss	4,001,281 2,361,939	4,386,528 1,848,239	2,847,753 1,873,106	3,090,534 1,483,988	65,082 33,624	96, <b>8</b> 05 21,540	104,349 72,199	100,083 63,690	23,023 7,221	23,606 3,693	961,075 375,789	1,069,500 275,329
Royalties: Metincome. Net loss	542,741 24,229	744,407 67,787	409,845 19,520	545,928 62,715	9,106 (*)	19,200 (*)	11,065 (*)	19,278 (*)	(*) (*)	(*) (*)	112,298 4,404	159,488 4,004
Estates and trusts: Net income Net loss	514,736 35,512	1.071,911 40,212	287,908 24,292	539,942 24,091	5,489 (*)	18,810 (*)	14,075 (*)	42,594 (+)	3,131 (*)	8,987 (*)	204,133 9,587	461,5 <b>78</b> 14,169
Small business corporations: Net profit. Net loss.	244,535 102,741	1,911,446 444,813	208,342 95,649	1,686,935 407,663	2,518 1,758	22,489 4,156	3,144 (*)	23,067 (*)	(*) (*)	(*) (*)	30,384 4,141	176,104 27,234
Other sources (net)	18,746,216	1,721,061	13,928,639	1,134,461	305,999	34,740	572,073	170,184	77,779	4,722	3,861,726	376,953
Statutory adjustments1	4,421,019	4,341,932	3,667,483	3,708,864	89,587	74,975	113,430	82,562	5,168	8,457	545,351	467,075

See text for "Explanation of Classifications and Terms "and "Sources of Data, Description of the Sample, and Limitations of the Data."

[\*\*] An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employment pension deduction.

### Individual Returns/1967 · Returns Filed and Sources of Income

Table 4 .- ALL RETURNS-SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

<del></del>			T	1															_	
	ł	Number of	Adjuste	d S		and wage	s		В	Busine	ess or	profe	ssior.				Fa	rm		
Adjusted gross income	Number of	exemptions	gross income		(8)				Net pro	ofit		1	let los	5		Net pr	ofit1	И	et lo	oss <sup>1</sup>
classes	returns	(Thousand dollars)	(Thousand	Mu r	nber of eturns	Amou (Thous dolls	and	Numbe retu		(Thou		lumbe: retu	ms (7	Amount housand ollars)		er of turns	Amount (Thousand dollars)	Number return		Amount (Thousand dollars)
	(1)	(2)	(3)		(4)	(5)		(b)		(7	$\overline{}$	(8)		(9)	(:	10)	(11)	(12)	$\dashv$	(13)
Grand total	71,651,909	198,035,957	<sup>2</sup> 504,809,4	.79 64 <b>,</b>	075,189	411,646	6,126	4,994	,065	29 <b>,</b> 55	4,503	994,	237   2,	163,364	1,88	36,730	5,564,763	1,124,5	45	.,211,320
Taxable returns, total	58,672,938	165,212,812	487,445,	498 54,	222,966	398,856	6,795	4,101	,211	27,96	4,148	680,	753	987,560	1,20	09,765	4,406,624	766,7	51	1,194,165
Under \$1,000	4,350,531 4,904,314	6,324,729 9,330,165	7,454,1 9 10,901,4 17,170,1	136 4, 126 3, 144 4,	589,285 648,479 860,950 412,952 506,654	6,742 9,348 14,930	3,383	110 183 249	,165 ,107 ,339 ,317 ,442	13 32 58	9,24, 37,162 27,056 13,709 12,171	11, 21, 38, 52,	570 544 494	(*) 11,159 21,098 43,573 53,628	1.	6,173 66,820 85,111 24,060 31,718	3,338 67,692 122,616 230,829 300,049	(+) 13,9 35,5 56,0 71,8	07 49	(*) 15,171 31,030 58,004 78,356
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	5,117,757 5,058,847 4,452,228	15,458,199 17,037,441 15,551,183	33,271,3 1 37,879,0 37,811,7	371 4, 050 4, 750 4,	594,018 817,226 813,935 230,975 649,954	24,375 30,193 34,904 34,636 33,305	3,912 4,661 6,020	345 310 301	,296 ,859 ,585 ,378	1,16 1,17 1,16	7,245 4,809 9,339 87,178 93,359	57, 66, 67, 62,	6 <b>1</b> 4 059 033	51,156 64,188 65,652 56,493 47,893	10	15,155 14,973 05,829 91,252 71,482	310,672 334,975 316,267 319,657 286,767	90,3 82,2 82,2 62,2 52,2	52 47 38	100,538 81,647 83,145 80,684 65,488
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	2,755,946 1,952,979 260,010 51,120	10,124,931 7,418,693 1,026,940	46,762,4 54,913,5 17,162,4	113 2, 543 1, 485	833,385 496,214 537,812 182,681 36,963	111,903 38,112 31,286 6,343 1,886	2,639 6,853 3,347	337 445 68	,118 ,193 ,716 ,673 ,662	3,18 8,64 2,95	0,069 8,902 3,063 5,481 1,115	140, 48, 50, 10,	895 219	146,595 66,165 146,991 81,194 56,650	18	83,976 54,788 50,947 6,157 1,052	943,928 433,611 608,089 102,069 21,569	125,8 34,4 41,8 10,2 3,0	77 67 44	177,441 75,824 163,335 85,821 47,800
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,056	45,396 7,422 2,853	1,382,9	919	9,282 1,557 644	11.8	9,520 3,061 2,028	1	,627 212 73	2	80,804 938 2,504		319 287 148	40,700 14,574 19,538		225 35 12	3 <b>,</b> 473 950 73		44 43 08	29,874 11,503 8,007
Nontaxable returns, total	12,978,971	32,823,147	217,363,9	983 9,	852,223	12,789	431	892	,856	1,59	0,355	313,	486 1,	175,805	67	76,966	1,158,140	357,7	96	1,017,157
No adjusted gross income.  Under \$600	2,696,437 2,559,292 1,554,755 792,930 482,414	1,049,840 4,969,182 3,838,435 7,308,975 6,017,584 3,910,601 .,838,242 _,890,290	1,362,9 2,054,3 3,769,8 3,329,4 2,747,3	953 2, 962 2, 1885 1, 107 1350	114,173 730,245 306,131 531,607 968,309 542,245 349,629 309,884	385 1,367 1,759 2,118 2,160 1,723 1,432 1,842	9,379 8,701 0,913 3,163 2,210	101 111 244 164 109 67	,291 ,241 ,610 ,946 ,011 ,372 ,624 ,761	4 7 27 27 25 20	3,818 2,485 6,710 0,646 9,139 9,353 8,105	29, 18, 37, 26, 21, 11,	590 951 968 132 403	821,524 46,621 28,726 77,651 45,509 44,154 18,851 91,769	16 11 6	(+) 91,960 90,792 87,312 14,973 67,224 47,476 71,554	(*) 29,621 54,869 197,886 180,021 153,258 144,998 385,659	126,9 43,0 28,1 63,2 38,6 23,1 12,0 22,5	32 27 35 99 74 56	621,868 47,600 30,483 87,724 61,007 36,097 38,993 93,385
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	23,834,696		175,173,4 124,433,	187 22, 159 9,	560,658 398,302 845,841 270,388	62,076 159,024 112,012 78,532	,331 ,915	1,683 1,630 814 866	,054 ,269	6,03	9,596 35,416 4,952 4,539	419, 316, 142, 115,	491 737	212,806 330,915 162,625 457,018	56 18	63,522	1,497,005 1,882,714 994,308 1,190,736	515,7 389,7 126,8 92,1	32 39	1,106,829 465,970 182,638 455,883
		Partne	rship	•		s	ales c	of cap	ital as	ssets				nary gai sales o		Sales	of propert	y other ssets	han	capital
Adjusted gross income classes	Net pr	rofit	Net 1	osa		Net ga	in		1	Net l	055		dep	reciable operty		Ne	et gain	1	Net :	loss
	Number of returns	Amount (Thousand dollars)	Number of returns	Amoun (Thousan dollars	d re	ber of turns	Amoui Thousa dollar	und	Number retur		Amour (Thouse dollar	nd	umber ( return		and	Number return		d retu		Amount (Thousand dollars)
	(14)	(15)	(16)	(17)		18)	(19	)	(20)	)	(21)		(22)	(23	)	(24)	(25)	(26	+	(27)
Grand total	1,478,959	13,032,056	459,748	7ر497و1	82 6,9	56,005 1	4,593,	,683	1,42,	246	911,	98	40,40	6 27.,	741	55,07	77 65,35	6 211	370	375,018
Taxable returns, total	1,296,703	12,590,749	369,883	804,5	94 6,0	1,354 1	.3,531,	997	(196, ر	178	810,1	177	206,36	2 223,	005	41,51	18 55,73	7 150	299	199,038
Under \$1,000	19,754 37,235 45,026	(*) .3,924 61,202 99,717 141,332	(*) 9,142 9,730 14,185	(+) 6,1 14,1 9,3	49 1 88 2	17,664 43,008 32,613 19,311 33,54	51, 85, 159,	,824 ,389 ,819 ,909 ,550	(*) .1,4 33,2 49,2 62,9	4+3 378 574	(*) 9° 200 200 300 100 100	750 648 160	6,17 6,77 11,14	7 .,,	- 178 650 1c⊶	3,58 2,99	35 1,40		,768 ,633	10,542 11,110
\$5,000 under \$6,000 \$0,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$9,000 \$9,000 under \$10,000	69,396 70,637 80,822 81,155 67,514	223,226 252,221 328,214 332,928 344,316	18,779 16,894 18,713 18,706 23,477	12,8 12,7 20,3 43,3 18,3	38 3. 96 3. 91 4	25,848 51,340 65,112 09,694 53,902	237,		66,3 72,8 100, 79,9 88,1	848 99 946	38,2 46,0 61,3 50,0 49,0	029 475 285	16,73 13,80 10,20 14,15 1.,36	8 8, 7 0, 7 12,	209 908 256 256 259 293	4,58 8,74 9,18	49 8,36	7 10	930 955 749 946 709	20,521 13,853 16,207 10,480 4,793
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000		1,489,20 <i>c</i> 1,192,255 4,319,915 2,391,290 863,079	76,792 43,644 82,100 24,564 7,068	81,7 57,5 201,9 136,8 79,7	99 7. 43 9: 75 1: 61	58,638 18,998 59,562 38,767	1,374, 1,52, 2,083, 1,828, 1,342,	,546 ,277 ,396 ,316	305,6 1,57,2 205,6 40,3 6,9	281 654	175, 35,56 443,4 31,8 5,8	530 406 365	48,70 ,98 33,78 7,11 1,69	34, 54, 54, 56, 16,	937	5,24 5,51 1,18 31	7,39 11 15,91 31 4,62 13 2,33	7 14 1 18 6 5	276 632 -28 -460	26,917 19,295 37,185 16,832 5,945
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		370,456 104,567 51,355	2,430 539 239	58,3 20,2 28,9	30	1,872 757	1,283, 701, 954,	373	1	180 129 47	1)(1	045 L18 43	53- 10 7		934 671		19 2,10 38 35 14 38	2	600 112 65	4,150 769 439
Nontaxable returns, total	182,253	441,306	89,863	693,1	39 9.	34,653	1,061,		146)	069	101,6	524	60,04	_	738	13,56		0 61.	072	175,983
No adjusted gross income Under \$600	·	32,898	29,816	379,8		69,531	237,		1ر32 د دد		23)	- I.	10,32	13,	287	(*)	(*)	17	133	111,887
## \$60 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	42,102 33,063 16,551	13,616 15,412 50,539 6.,584 46,375 46,055 173,827	8,793 6,955 12,522 10,339 1,959	81,9 4,23 0,0 20,0 16,1	38 10 44 2. 91 11 36 11	59,135 07,723 35,637 79,500 04,560 06,572	50, 182, 127, 77,	,600 ,777 ,671	10,1 14,2 22,7 20,4 17,3 10,1	306 783 465 543 147	11,3 14,3 15,0 16,0 8,0	322   3 366   3 393   3 315   3 535   3	9,35. 17,53 2,68 14,15	3 14,	459 172 731 089	3,58 2,28	35 1,06		.57.2 .383 .741 .375	8,146 17,613 5,952 17,031
Returns under \$5,000	306,257 391,506	595,204 1,582,527 1,509,296 9,344,029	117,322 101,073 78,184 162,169	631,0 127,5 97,3 641,0	98 1,66 66 1,89 43 1,4	38,799 91,518 58,862	271, 1,440, 1,399, 1,3971,	779 019 934	.98,6 420,9 30°,	697 916 756	202,1 253,8 176,8 278,9	155 322 394	69,98° 79,060 49,97° 67,38°	47, 67,	639 756	17,84 17,50 7,19 1.,51	49 8,22 6 14,90 91 7,19	1 72 4 63 8 34	904 981 903 782	180,604 78,009 28,773 97,632

Footnotes at end of table. See text for "Explanation : lassifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Lata."

Table 4. -ALL RETURNS-SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES-Continued

	<del></del>				I .			Rer	nts	I		Roya	alties	
Adjusted gross income	Dividends : gross :	in adjusted income	Interest	received	Pensions ar (taxable	d annuities portion)	Net in	теоше	Net 1	USS	Net in		,	loss
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand doilers)	Number of returns	Amount (Thousand dellars)	Number of returns	Amount (Thousand dollars)	Number of returns		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	650,088	14,202,149	29,581,280	14,899,453	2,503,296	5,046,015	4,001,281	4,386,528	2,361,939	1,848,239	542,741	744,407	24,229	67,787
Taxable returns, total	5,824,149	13,496,780	_5,883,224	13,016,259	1,704,450	3,838,231	3,120,056	.,649,789	2,052,925	1,411,829	442,152	673,541	23,449	37,795
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	14,196 168,706 220,424 225,449 304,463	,386 74,220 142,048 147,334 229,496	1.1,24. 1,164,713 1,196,943 1,458,107 1,687,756	16,815 257,835 508,458 660,622 711,257	(*) 54,958 198,301 206,393 206,447	(*) 53,269 275,088 400,594 425,655	(*) 88,689 142,593 191,262 212,726	(*) 53,039 118,677 163,816 179,867	(*) 28,795 49,179 78,516 105,675	(*) 12,355 18,291 39,143 61,501	(*) 8,544 11,536 26,230 28,264	(*) 6,337 6,274 18,052 24,716	(+)	(*)
\$5,000 under \$0,000. \$0,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$4,000. \$9,000 under \$10,000.	308,184 328,229 341,403 345,644 305,053	286,901 273,234 324,247 352,058 255,032	1,775,999 1,936,053 2,123,511 2,085,505 1,916,479	714,056 701,400 719,243 740,952 644,949	151,141 148,487 105,532 101,622 74,779	337,668 355,409 219,308 238,526 209,468	224,065 238,056 246,530 241,591 236,258	195,177 184,609 177,732 174,670 173,874	138,473 177,296 200,605 190,742 170,386	76,389 86,122 102,495 99,757 78,982	26,713 34,327 30,369 18,081 26,312	18,634 15,747 27,377 18,077 24,066	2,787 5,138	1,505 4,165
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	726,999 1,013,770 207,128 46,210	1,303,903 1,076,611 3,521,078 4,197,849 1,435,151	6,273,085 2,120,755 1,712,752 243,119 48,405	2,479,378 1,334,404 2,275,253 738,294 289,646	245,394 88,458 96,781 17,059 4,537	586,261 262,292 344,420 83,535 31,522	683,056 252,015 291,257 54,868 11,207	634,398 376,794 809,212 280,631 90,205	538,717 174,305 162,135 28,539 6,129	321,930 136,150 238,311 83,464 29,042	81,888 45,840 76,435 18,358 5,669	60,276 58,351 171,890 99,659 57,537	3,651 5,075 2,175 839	1,899 6,442 7,975 7,448
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	11,873 1,966 786	1,026,084 385,244 462,904	12,040 1,974 786	139,739 42,607 41,351	1,304 201 81	10,837 1,806 787	2,662 447 192	25,346 7,262 2,471	1,758 326 158	17,989 6,803 2,784	1,864 365 166	39,529 14,269 12,125	310 75 25	3,902 1,992 912
Nontaxable returns, total  No adjusted gross income Under \$000 \$000 under \$1,000 \$1,000 under \$2,000 \$3,000 under \$3,000 \$3,000 under \$5,000 \$4,000 under \$5,000	830,937 34,538 71,139 113,981 236,873 177,643 90,020 47,728	705,368 53,554 14,408 -7,485 112,208 111,315 81,434 56,998	3,699,065 144,237 550,581 644,917 1,072,614 676,414 310,749 136,157	1,883,193 104,248 67,572 126,958 550,929 482,756 233,028 124,025	798,844 5,974 14,905 40,492 283,074 279,488 111,844 43,866	1,207,786 10,613 10,098 28,868 30+,573 424,804 234,354 116,477	881,227 36,747 61,196 87,777 343,104 182,469 82,702 36,933	736,740 42,718 19,907 42,107 237,774 170,337 87,714 47,495	309,015 63,325 30,522 26,230 67,973 52,137 29,372 13,654	436,413 229,889 21,052 21,044 41,093 43,210 15,369 14,001	100,589 10,652 5,574 10,533 25,868 22,426 15,514	70,867 17,817 2,596 3,741 10,595 8,693 6,965	–	(*) (*) - (*)
\$5,000 or more.  Returns under \$5,000.  Returns \$15,000 under \$10,000.  Returns \$10,000 under \$19,000.  Returns \$15,000 or more	1,675,969 1,260,550	247,966 1,053,885 1,557,407 1,323,001 10,267,856	163,396 9,168,428 9,979,744 6,284,940 4,149,175	193,677 3,844,502 3,639,231 2,496,035 4,919,684	19,201 1,448,716 598,884 246,486 209,210	77,999 2,286,178 1,432,885 590,381 736,571	50,309 1,468,769 1,229,419 687,534 615,559	88,688 1,165,459 963,796 650,036 1,607,237	25,802 546,569 899,032 541,644 374,694	49,755 518,368 472,902 330,518 526,451	10,022 166,333 144,068 82,740 149,600	20,460 106,411 116,676 62,455 458,865	(*) 4,054 4,178 3,747 12,250	(*) 4,623 1,936 3,734 57,494
		Estates a	nd trusts		Sn	all busines	s corporati	ons	Other.	Sick pay	y exclusio	n	Moving exp	
Adjusted gross income	Net p	rofit	Net 1	.oss	Net pr	ofit	Net	,	sources				deduct1	
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	(Thousand dollars)	Number o		und re	aber of eturns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52	) (	(53)	(54)
Grand total	<b>514,</b> 736	1,071,911	35,512	40,212	244,535	1,911,446	102,741	813 وبميمه	1,721,061	669,59	96 464	,027	391,769	143,963
Taxable returns, total	6446و644	1,00.,816	30,015	644 و "2	236,315	1,891,134	84,616	284,498	2,044,249	637,81	18 410	429	376,269	136,367
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 16,866 8,152 12,306 30,164	(*) 1-,454 7,816 11,736 37,748	7,148	017وء	10,517	17,330 10,166	6,156	10,552	55,336 73,789 82,968 111,485	(*) 17,37 3 29,76	55 21	) ,324 ,057	(*) 10,123 18,262 34,729	(*) 2,341 6,156 12,238
\$5,000 under \$0,000. \$0,000 under \$7,000. \$7,000 under \$4,000. \$3,000 under \$9,000.	24,230 20,729 18,694 28,585 16,723	37,073 18,553 29,739 25,774 19,275	4,012	020 وك	0,355     12,511   7,580   11,753	19,346 17,587 23,693	4,970 11,719 23,184	34,276 14,485 48,361	102,208	66,86 59,40 51,78	65 45 08 39 39 29	,298 ,715 ,931 ,741	42,669 32,578 36,814 36,325 36,763	12,804 8,310 9,731 11,759 12,219
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100.000	87,539 44,069 94,108 25,290	117,037 98,347 292,081 135,331 72,748	6,156 3,956 5,822 2,058 592	2,660 *,055 5,768 4,599 1,721	47,475 33,891 78,460 21,707 4,937	126,460 140,976 666,998 461,736 238,648	11,004 19,482 5,612 1,624	.73,626 85,454 34,997 17,512	458,259 198,051 315,528 98,428	52,84 3 22,85 2,11	47 34 50 21 18 2	,656 ,373 ,096 ,326 533	89,503 23,589 12,808 626 73	38,758 11,908 8,977 802 91
\$2.00,000 under \$500,000 \$500,000 under \$1,000,300 \$1,000,000 or more	579 <b>ر</b> ء 456 181	46,941 17,088 19,213	2 <b>1</b> 7 39 15	2,657 398 149	944 134 51	104,_95 29,622 34,277	633 151 81	14,286 5,110 5,939	760		02 7 9	168 12 10	. 13 . 1 . 2	18 1 3
Nontaxable returns, total	68,292	64,095	96سر5	572وسا	8,221	-0,311	18,125	160,319			_	,598	15,497	7,598
No adjusted gross income	ئاججود	6,050	(*)	(*)	(*)	(*)	4,162	91,580	1.		(*	)	(*)	(*)
#150 inter \$1,000 \$1,50 inter \$1,000 \$2,500 inter \$1,500 \$1,500 inter \$2,500 \$4,500 inter \$5,500 \$5,500 or more	(*) 10,716 13,06 15,675 9,238 2,582 10,454	(*) 3,677 8,411 17,644 8,110 2,391	3,836	- 4 <b>,</b> 783	,529	15 <b>,</b> 329	8,173 5,790	36 <b>,</b> 064	40,521	12,90	)5 19 -	,480 ,858 ,335	7,856 7,038	4,349 2,969
Returns inder \$1,	116,42° 34,40°	140,60L 140,647 1.0,070	4,805 6,744 6,106	13,020 2,771 .,660	17,1°0 38,397 45,700	,693 71,499	20,084	141,611 66,001 38,730	45,321 589,046	116,74	3 181	,295 ,535 ,676	78,838 186,147	27,717 55,609 38,838

Figure to at end of table. See text for "Explanation of classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

### Individual Returns/1967 • Returns Filed and Sources of Income

Table 4 -- ALL RETURNS-SOURCES OF INCOME AND LOSS. EXEMPTIONS, TAXABLE INCOME. AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES-Continued

Table 4 ALL RETU	RNS — SOURC	ES OF INC	OME AND I	.oss, exi	MPTIONS	S, TAXA	BLE INC	OME, A	ND TA	X ITEMS, I	BY ADJUST	EO GROSS	INCOME	CLASS	ES — Cont	inued
	Employee		Self-em							Standard d	eductions					mised
Adjusted gross income	expe	nses	deduc	tion	Tota deducti		To	tal		Mini	imun	10 I	ercent		ded	ections
classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	(Thouse	Num	mber of eturns	Amou (Thous	1.	Number of returns	Amount (Thousand	Number of returns		ount usand	Number of returns	Amount (Thousand
	(55)	dollars)	(57)	dollars) (58)	dollar (59)	5)	(60)	## (61	_	(62)	dollars) (63)	(64)		lars) 5)	(66)	dollars) (67)
Grand total	<del></del>	(56) 3,650, <b>1</b> 88	115,020	83,756	81,725,		508,107	22,103		23,134,025	9,753,719	18,374,080	-		29,774,42	
Taxable returns, total		3,408,626	112,139	83,169	74,047,		550,609	17,567	_	12,833,601	5,339,024	17,717,000	=	18,145	28,107,33	+
Under \$1,000	(*)	(+)		03,109	177,		616,425	-	,737	584,935	173,118	31,491	L.	J,618	6,15	1,321
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	34,663 61,160 111,206 158,882	25,904 48,020 112,586 144,190	3,385	734 533	1,571, 1,732, 2,573, 3,360,	.972 4, .315 3, .295 1,	713,908 574,536 652,356 370,051	1,421 1,99 1,487 1,676	,357	4,598,906 3,393,256 1,631,275 1,147,388	1,404,102 1,153,695 786,391 679,412	115,000 181,280 2,021,080 2,222,660	) 4 ) 70	.7,719 .5,663 .0,845 .06,938	288,48 775,99 1,251,95 1,598,75	532,958
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	214,411 257,306 322,059 319,131 289,176	201,342 223,192 309,478 293,391 284,723	8,663	5,481 2,299	4,188, 5,110, 5,951, 5,919, 5,691,	373 2, 579 2, 367 2, 893 1,	903,934 652,147 281,493, 827,869 438,137	1,697 1,770 1,723 1,545 1,357	,966 ,505 ,960 ,773	718,145 429,523 224,012 89,734 15,929	504,093 340,678 196,521 84,703 15,930	2,185,789 2,222,624 2,057,48 1,738,139 1,422,20	9 1,19 4 1,42 1,52 6 1,46	93,873 29,827 27,439 51,071	2,065,53 2,465,61 2,777,35 2,624,35 2,388,95	3,340,075 4 4,227,407 9 4,374,120
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	926,558 310,357 225,146 19,733 3,270	915,271 362,709 396,855 66,662 15,644	14,951 9,590 41,806 18,041 2,313	5,479 5,208 38,786 11,424 2,936	6,766, 7,587, ,399,	.667 .351 .575	902,148 439,271 169,767 7,654 799	169	737 483 441 636 793	498 - - - -	381 - - - -	2,901,650 439,271 169,76 7,654	1 43 7 16 4	94,356 38,483 59,441 7,636 793	7,461,21 2,316,67 1,783,21 252,35 50,32	6,328,184 7,417,910 5 2,391,940
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	802 122 47	5,038 1,377 1,296	216 16 2	267 19 3	691, 260, 287,	725	102 8 4		10 <u>1</u> 8 4	-	-	10		101 8 4	12,53 04, 80	260,717
Nontaxable returns, total No adjusted gross income	144,394 8,938	241,563 38,205	ا88رد (*)	587	7,678,	012 10,	957,496	4,536	,074	10,300,424	4,414,695	657,07	2 12	380	1,652,09	1 3,141,938
## Seco. ##	11,320 11,724 19,404 25,654 26,164 19,742 21,448	20,312 22,958 19,556 31,495 42,109 25,733 41,195	2,870		1,272, 916, 1,385, 1,178, 876, 662, 1,385,	596 2, 672 2, 819 1, 077	051,963 628,814 159,260 156,938 488,234 306,898 165,389	1,001 678 355 257	,619 ,594	3,873,354 2,540,471 1,959,986 1,073,052 456,826 291,144 105,591	1,235,852 855,033 971,448 657,805 345,059 250,673 97,825	178,60° 88,34. 199,27. 83,88 31,40° 15,75,	3 6 5 7	6,266 6,587 29,146 10,883 10,788 7,120 40,590	.8,24 67,62 400,03 397,81 304,69 175,51 278,15	3 54,977 384,079 7 500,131 520,229 6 404,434
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	490,446 1,421,278 928,104 560,183	532,016 1,340,532 925,773 851,867	6,583 21,220 15,218 71,999	1,143 8,371 5,581 68,661	27,718,	006 11, 846 -	719,384 261,037 907,551 619,135	10,358 8,226 2,900 617	975	21,550,594 1,582,928 498 5	8,513,587 1,239,749 381 2	5,168,79 9,679,10 2,907,05 619,13	6,98 2,89	14,572 37,227 99,758 17,965	5,195,28 12,572,65 1,477,88 4,438,59	19,491,030
	-			xable inc	оше						Tax cred	lits				
Adjusted gross income classes	Exemptions	with n	S Number	of A	nount	Income befor credit	e in	irement credi	.t	Inve	stment	Foreign cred	it		other tax	Income tax after credits
	(Thousand dollars)	taxabl income		(Th	ousand llars)	(Thousan	nd re	ber of turns	Amoun (Thousas dollar	nd returns		Number of returns	Amount Thousand dollars)	Number retur		nd (Thousand
	(68)	(69)	(70)	) (	71)	(72)	(*	73)	(74)	(75)	(76)	(77)	(78)	(79	) (80)	(81)
Grand total	118,821,574	7,192,291	17 59,360,	190 315,	108,212	63,655,6	1,75	6,179	192,79	5 2,072,46	6 443,958	155,880	91,601	26,0	38 7,2	91 62,919,958
Taxable returns, total	99,127,68	6	- 58,672,	938 314,	273,128	63,511,2	27 1,33	31,318	155,10		_	149,536	69,408	21,3	7,6 6,7	
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	3,794,838	1 3 9	- 622, - 5,002, - 4,350, - 4,904, - 4,968,	397 531 5, 314 9,	35,442 620,713 373,744 000,392 134,617	5,0 374,2 803,3 1,407,1 1,941,3	220 384   15 183   <b>1</b> 8	8,932 59,456 80,518 96,191	16 8,92 17,52 18,98	1 37,08 1 79,32 2 96,22	6 1,351 6 5,747 2 7,724	8,354	368	6,9	953 6	5,014 373,647 792,549 1,383,731 1,914,323
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	9,274,919	9 4 0	- 4,969, - 5,117, - 5,058, - 4,452, - 3,827,	757   18, 847   21, 128   22,	170,125 885,878 705,215 561,172 311,758	2,460,5 2,099,6 3,591,9 3,796,3	523 <b>13</b> 994 8 345 8	52,043 11,642 34,797 31,382 54,028	18,69 17,16 12,11 10,78 8,56	7   116,43 7   121,92 1   126,66	6 14,883 5 15,827 5 17,803	6,172 4,490 8,401	868 1,090 2,438	} 4,0	771 5	2,429,517 3,066,417 (3,562,928 3,766,271 3,774,797
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000		9 6 4	- 10,363, - 2,755, - 1,950, - 260, - 51,	946 33, 979 42, 010 14,	684,309 921,078 874,949 145,777 527,503	14,721,6 6,614,4 10,400,7 5,100,6 2,530,8	435 5 756 7 584 1	42,387 59,574 79,531 15,051 4,232	20,11 8,35 10,82 2,08	8 181,529 5 342,529 6 87,07	0 39,761 0 91,058 4 35,524	23,207 16,177 47,972 21,185 9,068	3,873 4,231 16,547 13,305 9,931	2,2 2,8 1,0	199 5 129 7 121 2	97 14,627,244 39 6,561,539 73 10,281,599 54 5,054,522 1 1,509,081
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	27,238 4,45 1,471	3	- 2	056 1,	900,511 117,746 301,199	1,521,1 610,4 719,2	476	1,276 198 80	18 2 1	7 92	6 2,468	3,413 693 304	7,524 3,159 6,072			07 1,504,850 72 604,643 95 707,286
Nontaxable returns, total	19,693,888	3 17,291,7	17 687,	.53	835,085	144,3	388 42	24,862	37,68	9 255,06	5 84,039	6,344	193و22	4,7	18 5	36 -
No adjusted gross income Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	629,904 2,981,509 2,303,064 4,385,389 3,610,550	9 4,080,2 0 .,691,6 5 2,439,5	11 67 4, 45 119,		216 27,791 104,367	3,9 0,11	906 3	- (*) 97,029 35,627	(+) 2,31 11,85	- (*) 4 20,93 8 30,11		]	=		-	
\$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more	2,346,366 1,702,94: 1,734,17	0 643,2 5 387,5 4 291,2	78 149; 33 94; 06 15.;	652 881 : 342 :	95,172 108,129 498,910	13,3 15,6 95,7	982 11 636 5 748 2	10,161 50,221 29,840	8,99 7,88 6,12	38,50 4 44,14 4 118,58	0 4,625 7 7,642 7 67,595	6,344	22,193	4,7		
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more		2 275,6 2 9,3	80 23,559, 66 10,376,	015 100, 166 82,	501,083 940,716 764,518 901,895	4,579,7 16,797,7 14,736,1 27,542,9	735 51 156 14	40,117 13,464 42,454 60,144	77,15 73,42 20,11 20,10	2 694,74. 6 371,66	3 117,700 5 82,602	10,862 21,466 23,917 99,635	886 5,610 4,782 80,323	8,8 2,8 3,6 3,6	384 1,0 304 3	97   14,627,244

Footnotes at and of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitatical of the Data."

Table 4 .- ALL RETURNS - SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES - Continued

-	1								Taxpaymer	nts				
Adjusted gross income classes	Tax from re	year	Self-emplo	oyment tax .	Tax wi	thheld	secur	ss social ity taxes thheld	Nonhighwa gasoli	/ Federal	Tax with regulated ment com	invest-	Nonspe refundab with	le taxes
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number return		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Grand total	272,516	51,966	6,373,195		61,961,170	52,835,964				104,745	25,410	15,890	+	7,763
Taxable returns, total Under \$1,000	207,664	37,285	5,004,738 14,363	1,368,704	53,087,778 557,2 <u>1</u> 9	52,039,116 56,417	(±) 4,060 (±)	595 295,118 (*)	995,908	62,225 (*)	21,583	15,032	2 13,412	7,591
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000.		595 560 554 722	168,799 260,792 355,474 440,274 430,387	14,528 32,622 58,898 88,381 101,650	4,473,830 3,704,476 4,266,948 4,394,312 4,504,821	700,182 999,627 1,616,522	10,	369 1,143 931 819	26,952 49,659 81,177 96,526	1,122 2,451 4,511 5,523 5,826	4,372	431		387
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	10,440 11,082 14,157 13,620	1,136 1,956 1,942 ,287	438,107 385,790 339,503 302,243	113,065 105,415 97,105 89,809	4,750,449 4,765,044 4,194,483 3,618,439	3,463,475 4,062,686 4,177,748 4,096,021	214,1 586, 571, 506,	816 4,424 320 17,045 797 27,331	98,189 94,509 77,159	5,579 5,824 4,771 4,320	5,168	3,027	7 6 <b>,1</b> 95	1,368
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	47,597 23,647 43,525 11,879 3,453	6,316 4,002 10,629 3,728 1,531	866,032 363,666 527,347 93,674 14,752	281,251 133,351 207,606 37,304 5,596	9,747,602 2,451,595 1,454,596 162,529 31,990	14,781,879 5,604,051 5,403,220 1,460,245 492,501	347, 197, 37,0	169 39,305 615 36,507 058 12,416	57,509 59,017 10,868	11,243 4,135 4,859 1,223 448	2,839 5,469 2,329 964	2,36	3 1,585 3 321	692 2,222 1,030 1,378
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,284 263 126	825 269 233	2,977 423 135	1,107 146 52	7,652 1,277 516	153,551 27,930 16,678		083 989 337 148 152 65	219	2 <b>1</b> 5 67 68	342 77 23		10	219 213 82
Nontaxable returns, total	64,851	14,681	1,368,457	184,352	8,873,394	796,850			532,993	42,523	3,826		-	174
No adjusted gross income. Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	10,551 6,372 7,580 5,585 7,779 5,785 21,199	3,724 1,218 1,600 1,056 1,055 817 5,211	43,076 83,033 165,614 381,806 261,076 169,138 114,113 150,601	5,649 4,487 9,117 31,690 32,043 28,627 25,004 47,735	88,737 3,673,442 2,143,971 1,211,320 775,450 428,315 290,199 261,960	39,782 134,128 161,953 118,523 109,242 76,225 51,041 105,956	} 4,:	59 <b>1</b> 345	115,476 76,190 58,243	6,900 2,464 2,416 7,975 5,578 4,686 4,024 8,480	(*) 3,749	(*) 826	(*) 2,798	139
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	61,667 75,653 50,062 85,134	11,178 11,572 ~,120 22,096	2,457,557 2,030,215 877,989 1,007,434	285,873	9,757,061	6,236,810 18,633,487 14,793,410 13,172,257	1,914,	191 80,838 764 119,874	500,124 181,751	47,688 33,427 12,126 11,504	6,341 2,981 3,977 12,111	945 2,108	3,914 3 4,571	441 711 766 5,845
	Taxpayments	Continued							Overpa	ments	_			
Adjusted gross income classes		on 1967 ration		e at time of filing		Total		Cash re	equested	Bonds	only requ	ested	Credit on	1968 tax
	Number of returns	Amount (Thousand dollars)	Number of returns	(Thousand dollars)	Number retur	ns (Tho	unt usand iars)	Number of returns	Amount (Thousand dollars)	Number retur	TIS (Theodol	usand lars)	Number of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100	) (1	.01)	(102)	(103)	(104	) (1	05)	(106)	(107)
Grand total	5,672,932	_	+		66 51,16		165,890	49,405,477	9,080,13	8 140,	,937	23,921	1,923,049	1,061,836
Taxable returns, total Under \$1,000	5,312,055 (*)	12,811,778	16,429,22 66,75			,144 9, 5,828	52,036	40,433,124	8,230,21			21,027 (*)	1,706,398 (*)	969 <b>,</b> 109 (*)
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	66,326 141,027 230,243 314,530	11,87; 36,129 76,27; 130,25	877,71 9 1,062,48 2 1,387,10 7 1,432,93	.6 45,4 3 106,1 0 159,6	20 4,089 82 3,251 20 3,470	9,393 8,182 9,783	370,473 319,316 414,744 515,697	4,052,832 3,190,377 3,382,842 3,404,910	51,91 365,57 309,47 397,64 490,01	8 13, 0 9, 5 7,	,177 ,967 ,184 ,286	1,148 907 935 963	25,379 61,786 95,673 113,173	3,746 8,940 16,163 24,722
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000. \$9,000 under \$10,000.	345,795 308,436 311,959 320,392 277,555	186,20 212,991 236,340	1,293,00 1,183,39 1,122,95	10 252,1 4 246,8 4 254,8	21 3,801 69 3,862 97 3,320	.,639 2,273 2,741	615,044 731,199 875,174 835,788 726,860	3,582,094 3,711,242 3,769,396 3,218,867 2,750,900	709,40 845,42 800,43	3 10, 3 9, 7 7,	073 146 360 755 158	1,066 1,470 1,868 872 782	127,198 93,406 100,838 110,041 93,931	23,216 20,326 27,884 34,479 26,124
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	1,056,117 619,814 1,041,013 215,841 46,223	970,632 3,828,699 2,648,918	2 1,202,56 9 1,178,47 3 195,37	694,4 5 1,908,9 5 1,177,0	53 <b>1,</b> 549 61 773 05 64	,080 3,026	112,186 615,714 686,901 207,816 80,587	6,90 <b>1,1</b> 98 1,380,739 512,728 18,904 2,347	516,19 378,53 63,45	8 8, 7 4, 9	687 685 077 75 4	5,701 2,712 2,424 85 17	332,010 191,705 297,876 50,392 9,633	126,805 96,804 305,938 144,277 60,462
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	11,861 1,956 778	884,594 326,860 337,90	1,69	7 259,8	09	358 108	40,028 10,481 10,304	438 60 18	8,63 2,07	3 9	- - -	-	2 <b>,</b> 349 311 99	31,395 8,402 9,386
Nontaxable returns, total	360,879	177,131	1,074,37	0 124,1	66 9,166	660	945,545	8,972,354	849,92	0 25,	305	2,893	216,648	92,729
No adjusted gross income Under \$600 \$600 under \$1,000	41,572 23,372 20,447	39,688 7,228 4,837	74,84 7 146,79	9 3,4° 0 7,7	77 3,725 35 2,174	537	82,643 143,038 167,115	141,700 3,703,627 2,157,397	138,27	0 9,	974	450	28,667 13,542 12,550	22,777 4,3 <b>1</b> 7 2,979
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	69,601 67,110 42,982 31,872 57,923	19,656 22,568 17,51: 12,550 53,089	195,78 5 122,99 6 84,59	23,1; 0 21,4' 6 17,8; 0 15,9;	29 1,276 72 809 57 439 48 298	36,636 349 31.3 30,35	136,251 126,098 87,079 57,875 145,446	1,244,053 778,716 415,824 281,493 249,544	125,24 116,40 78,80	9	,484	1,445	39,945 38,857 27,168 18,336 37,583	10,840 9,450 7,797 6,362 28,207
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$16,000 under \$15,000 Returns \$15,000 or more	1,057,270 1,611,091 1,061,982 1,942,589	378,780 1,055,700 1,111,550 10,442,872	5,924,0 <u>1</u> 3, <b>1</b> 54,06	9 1,236,3 3 1,010,1	48 17,780 53 7,210	),732 3, ),567 2,	472,363 881,574 130,076 681,877	23,307,003 17,268,602 6,909,898 1,919,974		1 40, 8 21,	,925 ,483 ,687 ,842	6,519 6,415 5,701 5,286	475,675 555,636 336,039 555,699	118,132 146,487 130,537 666,680

Therefore "Other sourcer"

\*Therefore "Other sourcer"

\*Therefore nonnighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

\*\*NOTE: Detail may not add to total because of rounding.

Table 5 .— JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

	<del></del>	<del></del>	AN	D TAX IT	EMS, BY AI	JUSTEC	GROSS	S INCOME	CLASS	ES							
		Number -C	Adjust	Sala Sala	uries and wa	iges		Busi	ness or	profes	sion				Fai	rm	
Adjusted gross income classes	Number of	Number of exemptions	gross		(gross)		1	Net profi	t	N∈	t loss		Net	prof	Cit	Net	loss
Q2400C0	returns		(Thousan	Numbe	1 01	nount ousand	Number	O.L	mount	Number	OI.	nount	Number	OT	Amount	Number of	Amount
	ļ	ļ	dollars			llars)	retur		ousand (lars)	retur		ousand Hars)	return	ıs (	Thousand doilars)	returns	(Thousand dollars)
	(1)	(2)	(3)	14)	) (	5)	(6)		(7)	(8)	(	9)	(10)	$\perp$	111)	(12)	(13)
Grand total	40,942,554	155,188,793	3 <sup>1</sup> 396,230,	261 35,65	4,372 322,	91∪,114	4,186,	,925 26,	904,294	815,4	8 1,82	25,281	1,550,4	80 5	,ú18,622	980,094	1,98€,544
Taxable returns, total	36,239,659	134,770,36	1 385,449,	607 33,67	8,282 315,0	J34,527	3,511,	,589 25,	511,969	581,3	.9 8:	57,779	1,018,0	27 3	3,980,378	692,830	1,094,137
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	137,218 741,810 1,569,029 2,243,412	274,23° 1,756,558 4,626,218 7,420,024	1,916, 5,551,	562 626 739 1,339	5,082 1,: 9,941 4,:	189,217 518,446 507,723 518,386		,320	21,249 165,284 405,220 687,115	(*) 13,16 26,11 39,09	6 3 32 3	- (+) 13,658 31,449 44,676	15,5 53,3 99,1 110,9	95 .30	18,222 79,715 182,854 248,608	4,588 26,730 46,878 62,631	7,134 25,678 51,043 70,145
\$5,000 under \$0,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	2,827,836 3,456,028 3,959,954 3,687,140 3,347,038	10,099,411 12,866,881 15,358,422 14,323,839 13,080,339	15,613, 22,509, 29,675, 31,329,	809 2,603 409 3,243 445 3,783 410 3,523	8,980 13,6 5,139 20,1 9,943 27,1 7,858 29,0	302,925 399,391 512,298 506,862	278, 304, 282, 278,	,171 ,766 1,0 ,991 1,0 ,174 1,0	870,386 008,029 054,956 063,264	45,48 57,64 61,23 56,04	11 4 14 5 14 5 18 4	43,011 54,258 57,769 48,725	103,5 102,9 98,2 86,1 68,2	19 132 149 197	278,047 298,637 291,426 304,360 276,042	82,186 74,406 <b>7</b> 6,994 60,043 51,067	94,125 75,077 79,429 77,519 62,610
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	9,591,032 2,582,833 1,800,282 237,349 45,433	36,769,452 9,830,676 7,149,141 983,024 180,76	115,119, 43,812, 50,595, 15,653,	042 9,186 644 2,376 170 1,456 452 173	0,082 105,3 7,764 36,3 8,539 29,9 2,561 6,0	106,137 551,777 970,620 054,372 798,359	765, 318, 422, 65,	,242 4, ,298 2, ,382 8, ,647 2,	359,246 992,394 203,743 839,344 600,446	130,50 45,35 45,95 9,15	)1 12 78 6 86 12 64 7	35,096 60,505 34,313 70,220 51,069	173,0 51,7 48,0 5,8	)89  21  23	893,345 410,189 578,043 97,335 19,971	121,799 32,806 39,164 9,575 2,736	164,814 71,199 149,447 79,270 42,855
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	10,841 1,753 671	41,956 6,821 2,595	1,175,	601		562,017 110,670 12,224			120,036 19,000 11,224	1,17 25 12	7	34,871 13,259 16,094		95 <b>2</b> 9 10	2,703 820 61	925 210 92	26,576 9,934 7,282
Nontaxable returns, total		20,418,432				375,589	675,		392,327	234,11	_	57,501	532,4	_	,038,245	287,263	892,407
No adjusted gross income.  Under \$600. \$500 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 or more.		830,224 827,258 1,057,706 4,376,709 4,573,332 3,398,058 2,639,901 2,715,242	85, 260, 1,929, 2,741, 3,330, 1,953,	524 11: 919 199 387 818 745 703 464 465 083 318	1,702 9,936 3,130 1,30 1,2,657 1,801 1,40	299,287 137,821 204,516 179,575 554,458 459,675 302,446 736,811	40, 53, 182, 145, 103,	,797 ,188 ,626	57,657 18,332 37,010 207,766 252,090 241,245 200,725 377,502	98,01 17,95 12,76 30,38 23,73 21,80 11,08	33 3 37 2 88 6 88 4 4 2	49,830 36,984 22,963 68,132 41,544 43,650 18,731 35,667	4,4 45,6 50,2 149,4 103,2 63,4 46,2 69,7	81 98 11 10 34	11,025 15,018 31,168 159,787 159,297 143,909 140,285 377,136	93,229 27,124 21,743 53,261 36,305 22,342 11,637 21,622	540,086 31,637 26,965 78,213 56,320 34,261 38,561 86,364
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	17,653,302	31,780,225 68,284,831 36,884,040 18,239,697	133,226,	547 16,660 286 4,192	0,679   121,6 2,031   105,2	372,548 509,069 213,248 215,249	1,129, 1,465, 771, 819,	,976 5,1 ,104 4,4	293,692 364,565 412,166 333,871	296,33 280,73 132,20 106,19	0 29 2 15	74,999 93,828 50,514 05,940	741,7 522,2 178,4 108,1	22 1 25	,190,508 ,754,956 ,943,724 ,129,434	406,468 364,245 122,734 86,647	960,042 440,825 169,833 415,844
		Partne	rship		1	Sales	of capi	ital asset	ts			ry gain		les of		other than	capital
Adjusted gross income	Net pr	ofit.	Net :	losa	Net.	gain	Ť		loss		depre	ales of ciable		Net.	gain	sets	loss
classes		Amount		Amount		Amor	int		Amou	nt.	prop	Amour	1.1		Amount	+	Amount
	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	(Thous	sand ars)	Number of returns	(Thous	and rs)	nber of	(Thousa	nd ret	turns	(Thousand dollars)		(Thousand dollars)
	(14)	(15)	(10)	(17)	(18)	(19)		(20)	(21		(22)	(23)		24)	(25)	(26)	(27)
Grand total	1,185,413	11,800,008	375,381	1,320,361	5,107,677	11,73		1,072,929	663,.	_	235,221	238,7	_	48,132		187,752	309,536
Taxable returns, total Under \$1,000	1,065,815	11,431,006	306,029	714,068	4,484,326	10,885	5,684	985,002	603,	160	182,676	194,2	58	37,172	2 50,500	135,082	180,910
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(+) 12,351 21,339 29,522	(+) 17,916 52,449 92,997	(+) 3,978 5,164 7,431	(*) +,342 T,211 n,632	7,465 47,442 88,922 157,583	24 54	4,675 4,675 4,964 1,938	(*) -9,1+2 26,740 29,53+	(*) 6,1 19,0 18,1	376 J69	(*) 7,580 8,167	(*) 6,5 2,9	24 }	(*) 2,793	3 849	(+) 3,192 2,394 7,593	3,090 3,168 6,519
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000	45,066 53,626 65,744 66,969 59,323	158,995 198,339 262,930 282,566 310,968	12,629 12,129 18,080 14,899 17,093	7,241 11,037 19,476 41,749 10,383	254,691 295,794	164 181 210	3,326 4,964 1,893 0,013 3,546	36,795 53,668 64,442 63,654 69,237	33,8 42,8 38,4	386 373 438	13,753 11,752 9,775 13,360 11,764	8,2 7,1 11,5	96 32 52	2,394 1,995 1,989 6,760 1,995	5 1,261 9 368 0 7,999	10,356 9,558 11,747	15,023 10,435
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	232,443 133,351 256,212 69,860 14,580	1,350,083 1,089,113 4,033,907 2,278,300 817,596	67,087 39,390 75,558 22,216 6,482	70,3% 12,768 130,777 125,068 72,688	1,232,603 679,517 836,105 154,671 34,661	901 2,578 1,571	1,034 2,123 1,175	250,513 139,375 182,492 36,463 6,061	22,5 22,5 5,0	753 539 554 086	44,046 21,608 31,655 £,794 1,581	23,10 50,50 15,30 5,20	88 10 81 96	5,096 4,770 5,242 1,104 296	0 6,209 2 1f,087 4 4,275 2,194	13,468 17,558 4,887 1,372	5,509
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,389 430 158	346,986 93,342 42,400	2,196 489 209	53,233 18,903 20,922	4,334 1,614 641	014	4,916 4,256 1,755	451 105 26		344 ∃o 23	+87 91 94	2,7	43 l	97 33 11	3 330	101	3,760 665 347
Nontaxable returns, total	119,599	369,004	- 9,352	012,293	643,351	_	1,940	87,427	59,3	$\rightarrow$	52,544	ایکویشه		.0,959	9 3,145	52,671	123,628
No adjusted gross income Under \$600	10,129 4,250	28,863 6,036	22,462 4,771	323,695 7t,456	52,434 30,510	1	2,295	13,50t 3,090	10,5		8,751 3,186	11,00		•)	1 '-'	12,383	71,022
\$500 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	6,577 21,606 22,325 15,554 13,360 25,798	6,241 28,260 44,480 43,399 44,529 167,146	3,979 10,932 7,164 7,364 4,503 2,177	1-,351 7'',440 14,749 12,1-3 3,753 84,051	38,51 124,125 134,125 90,664	28 131 92 72 55	3,300 1,049 4,595 2,404 5,485 3,381	3,585 11,000 15,034 10,119 10,551 14,110	2,5 6,5 10,5 2,2	518 911 578 217	3,380 5,785 4,553 6,178 2,105 13,60e	2,61 3,30 9,9, 2,50	05 07 44 60 42	<b>4,382</b> 5,603		10,443	13,693 7,112 15,497 1,555 3,335 15,414
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	158,409 311,911 235,173 479,920	367,339 1,314,010 1,369,734 8,748,921	78,147 80,240 68,351 148,643	540,269 108,708 85,10: 18,279	232,256 1,307,381 1,246,629 1,721,411	319 981 1,049 8,88		140,036 304,469 202,018 305,405	93,° 182,6 145,2	753 531 261	54,885 71,768 45,314 63,254	41,3 52,2 43,4 101,7	58 1 05	12,463 17,127 6,896 11,646	7 13,898	60,069	126,474 76,123 26,350 80,589

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources | Data, Description of the Sample, and Limitations of the Data."

### Individual Returns/1967 • Returns Filed and Sources of Income

Table 5 .- JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

	T		1110 2121		I		1	ES — Conti					144	
		in adjusted income	Interest	received		nd annuities portion)	Net in		Net 1	oss	Net i		lties Met	loss
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of	Amount (Thousand
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	4,190,044	9,049,637	19,699.568	4,895,480	1,536,777	3,386,548	2,870,770	3,120,139	1,880,326	1,487,681	410,271	546,441	19,526	62,760
Taxable returns	3,801,050	:,708,732	17,907,897	8,774,594	1,029,477	2,535,220	2,378,039	2,667,929	1,689,481	1,188,132	342,175	493,759	18,755	32,902
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	31,730 59,977 114,386	(+) 11,526 24,548 66,960	29,760 209,869 483,250 733,040	10,390 82,439 237,338 348,026	43,062 93,302 114,122	60,337 182,253 241,812	10,840 36,623 92,281 131,134	8,697 25,947 78,689 94,561	(*) 19,199 37,794 66,196	(*) 7,485 23,030 39,354	(+) 5,175 10,749 18,102	(*) 1,679 3,134 12,142	(*)	(*)
\$5,000 under \$7,000. \$e,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$3,000. \$9,000 under \$10,000.	151,640 184,496 205,317 194,553	78,149 99,950 103,337 159,469 104,840	907,896 1,193,563 1,562,351 1,640,880 1,609,191	464,528	46,890 82,680 67,691 58,270	247,550 162,690 163,601 165,580	153,131 170,655 204,857 197,618 212,980	107,611 124,028 133,949 118,483 138,592	91,831 140,704 173,183 163,874 141,542	47,472 65,277 90,829 83,478 64,276	19,100 26,048 23,865 16,024 24,055	15,016 11,645 13,195 16,003 16,768	2,194	506
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	975,705 625,218 901,115 187,124 40,970	721,640 680,508 2,490,449 1,677,124 1,113,013	5,705,362 1,974,905 1,579,126 222,638 43,276	1,915,192 1,081,633 1,906,746 639,992 248,021	72,608 81,711 14,400	217,554 301,494 72,054	014,878 226,307 263,571 50,258 10,082	502,813 297,742 679,172 248,282 80,463	504,039 103,944 151,150 20,492 5,573	298,689 122,799 219,268 74,448 26,380	08,401 39,873 66,628 1c,103 4,951	49,073 49,059 135,784 77,060 42,808	3,058 3,279 4,893 2,003 770	6,121 6,975 6,937
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	10,197 1,669 650	790,970 302,321 283,741	10,433 1,698 659	120,050 35,941 34,461	172	1,433	2,302 368 154	21,928 5,178 1,789	1,552 280 132	16,362 5,874 2,080	1,587 314 143	31.047 9,665 8,368	284 67 24	3,401 1,857 911
Nontaxable returns, total	389,590	340,910	1,791,674	1,120,886	507,302	+	492,735	452,212	190,845	299,549	68,096	52,683	771	29,857
No adjusted gross income Under \$500 \$500 under \$1,000	22,870 9,270 21,290	45,025 3,479 4,625	94,918 82,454 101,720	77,386 21,405 31,543	3,253 8,749 8,749	6,593	26,300 18,290 31,105	34,087 6,228 13,418	31,103 9,473 10,738	157,024 5,049 8,257	",592 2,394 3,386	15,383 1,435 1,481	(*)	(*)
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	74,445 109,758 65,695 39,982 45,280	31,964 48,049 48,026 41,601 118,141	482,808 494,837 267,532 124,238 143,167	218,602 326,323 192,523 111.456 141,588	126,434 207,077 95,466 39,899	140,013 299,825 205,655 109,402	139,376 134,231 69,404 34,341 39,688	97,068 119,482 74,003 41,180 66,746	37,890 40,823 25,964 12,855 21,999	31,109 30,897 14,338 13,369 39,506	13,154 17,860 10,339 3,984 3,387	6,843 6,974 2,197 1,375 16,995	(*)	(*)
Returns under \$5,000	552,502	325,976	3,104,424	1,657,492	744.678	1,262,543	723,925	593,360	293,431	330,944	93,733	53,955	2,855	3,878
Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	886,552 980,435 1,771,155	574,773 728,265 7,420,623	7,040,247 5,715,158 3,839,739	2,205,237 1,925,801 4,106,950	411,853 206,115 174,131		972,812 618,537 555,502	662,004 517,510 1,347,265	729,781 506,772 350,342	373,176 305,917 477,644	117,083 69,129 130,326	83,775 49,960 358,751	2,194 3,058 11,419	506 3,47 <b>3</b> 54,903
		Estates a	nd trusts	1	S	mall busines	ss corporati	ions		Of old on	en eveluai		Moving exp	ense
Adjusted gross income	Net i	псоше	Net 1	oss	Net pr	ofit	Net ]	oss.	Other sources	Sick b	ay exclusi	OII	deductio	on
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand	Number return		sand Nu	mber of eturns	Amount Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(5.		(53)	(54)
Grand total	291,039	548,930	24,504	24,508	208,490	1,689,785	95,706	409,163	1,139,18	3 511,6	27 361,	927	334,233	125,662
Taxable returns, total	265,012	519,007	21,233	19,664	203,411	1,673,073	78,971	262,842	1,426,890	3 486,0	000 318,	552	320,028	118,846
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*)	(+) 4,804	{ -	-	5,562	6,725	{ }(*) } 5,164	(*) 14,162	3,310 18,700 25,004 45,410	2 6,3 4 8,7	38 7,	117 304 olo	(*) 12,312 21,836	(*) 4,665 5,570
\$1,000 under \$0,000 \$0,000 under \$7,000 \$7,000 under \$2,000 \$3,000 under \$2,000 \$9,000 under \$10,000		7,769 8,452 10,212 11,566 9,917	3,978	2,244 3,134	10,128 5,956 10,727	13,051 12,377 22,088	8,738	20,732	70,518 64,199 78,321	9 41,6 1 40,4 4 41,8	72 35, 48 30, 71 25,	782 559 547 108 809	34,534 29,493 32,847 35,134 30,762	10,471 7,744 8,420 11,526 10,677
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	61,353 35,939 71,434 20,728	46,978 53,808 167,529 89,851 51,538	2,276 4,372 1,722 511	2,223 4,296 3,713 1,272	41,796 30,255 72,885 20,434 4,627	100,557 115,096 604,021 429,081 221,478	18,350 10,041 18,351 5,332 1,502	36,398 21,196 79,558 32,605 15,768	379,683 164,955 260,355 81,844	167,2 5 50,9 5 21,8 4 2,0	88, 21 33, 23 19,	361 388 965 208 494	83,021 22,339 12,295 505 68	37,335 11,503 8,661 782
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,114 367 14c	31,088 10,877 13,971	17c 31 12	2,323 379 80	874 123 44	90,949 26,371 25,279	507 135 64	12,630 4,160 3,701	9,672 855 -936	5	90 7 8	153 12 9	12 1 2	17 1 3
Nontaxatle returns, total	26,026	29,423	3,269	4,845	5,076	10,712	16,735	140,320	<sup>3</sup> 287,70			376	14,205	6,817
No adjusted gross income Under \$-00 \$-00 under \$1,000 \$1,000 under \$2,000	1 2 000	(*) - 952	(*)	(*)	(*)	(*)	3,830 (*) 4,799	83,593 (*) 20,139	<sup>3</sup> 382,673 <sup>3</sup> 5,123 3,503 31,788	1 } 10,8	(*)	828 }	0,005	(*) 3,617
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$',000 or more	9,524	8,358 7,166 9,177	630 د د	2,705	4,412	12,147	7,907	42,565	30,579 8,925 21,125 4,175	9 7 1 8,3		324	ь,937	2,920
Peturm inder \$5,000 Returm \$5,000 under \$10,000- Returm \$10,000 inder \$15,000 Returms \$15,000 or more	31,568 60,091	25,997 50,681 47,522 424,630	3,620 4,776 5,759	3,189 2,736 2,527 15,25n	5,834 30,990 41,996	11,210 52,909 101,560	17,169 23,244 18,814 35,479	127,546 64,258 36,832 180,527	<sup>3</sup> 199,380	51,5 2 217,5 3 167,2	63 74, 06 143, 70 88,	278 035	52, 054 163,768 83,088 35,323	17,618 49,625 37,365 21.054

Return: \$10,000 inder \$17,000 | 61,087 | 47,022 | 1,759 | 2,527 | 41,996 | 101,000 | 18,814 | 30,832 | 377,838 | 107,270 | 88,381 | 83,088 | 82,081 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088 | 83,088

Total

Standard deductions

Minimum

10 percent

Itemized deductions

Table 5 . — JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Total

Self-employed pension deduction

Employee business expenses

Adjusted gross income classes

Adjusted gross income			aeaı	etion	deduct	ions		10001		14571111			P-11-0			
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thous	and	lumber o	S (Thou	sand	Number of returns	Amount (Thousand dollars)	Number o	(Th	nount ousand	Number of returns	Amount (Thousand
	(55)	(56)	157)	(58)	1591		150)	. 01	ar=)	(62)	(63)	164)	_	illars)	(66)	dollars)
Grand total	2,860,612	3,156,131	99,737	73,602	63,459	,414 16	6,S69,9	952 12,35	4,948	7,535,509	4,658,358	9,334,4	42 7,6	96,591	23,843,851	51,134,466
Taxable returns, total	2,750,362	2,972,480	98,119	73,240	59,243	,879 13	3,422,2	297 10,18	4,491	4,165,849	2,531,307	9,256,4	47 7,6	53,184	22,817,362	49,059,390
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 19,670 55,827 96,172	(+) 21,343 61,056 101,786	(+) 4,782	(*) 45	997	,511 ,833 ,776 1 ,426 1	127,0 573,5 1,080,1 1,371,4	570 25 198 54	0,992 1,414 3,104 5,932	127,467 573,171 1,076,026 964,974	50,965 251,321 541,608 582,688		71	(*) 1,589 83,244	9,552 168,240 488,830 871,991	4,520 126,419 454,671 964,494
\$5,000 under \$0,000 \$6,000 under \$7,000 \$7,000 under \$2,000 \$8,000 under \$3,000	158,338 202,474 268,347 282,390 262,863	154,130 192,029 264,253 252,194 261,591	4,982 3,391 3,059	1,283 779 673	5,045	,035 1 ,684 1 ,819 1 ,755 1	1,489,6 1,596,8 1,598,9 1,373,4 1,161,8	383 1,10 905 1,22 401 1,17 368 1,10	23,448 00,284 66,242 73,510 01,001	674,017 421,190 223,901 88,742 15,929	473,524 334,647 190,466 83,810 15,930	815,6 1,175,0 1,375,0 1,284,7 1,145,9	94 7 04 1,0 19 1,0 38 1,0	49,924 05,638 029,776 089,699	1,338,206 1,859,145 2,361,049 2,313,680 2,185,170	1,694,494 2,576,751 3,638,442 3,872,310 3,974,755
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	869,043 296,720 214,244 18,693 3,094	863,144, 340,476 376,665 61,971 14,391	13,116 8,690 39,401 17,430 2,243	4,43: 4,65: 36,72: 20,710 2,85:	0,351 0,922 0,124 940	,508 ,573 ,485 ,265	2,515,6 383,6 142,6 6,1	583 38 528 14	.5,304 33,915 .2,605 6,114 506	432 - - - -	348 - - - -		83 3 28 1 24	14,956 83,915 42,605 6,114 566	7,075,398 2,199,150 1,657,655 231,224 44,867	14,945,844 5,967,593 6,779,969 2,118,371 939,699
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	742 111 44	4,553 1,076 921	209 16 2	25t	213	,265 ,725 ,128		57 3 -	57 3 -	- - -			57 3 -	57 3 -	10,784 1,750 671	575,208 213,722 212,128
Nontaxable returns, total	110,251	183,652	(+)	(+)	-,215	,534 3	3,447,6	54 2,17	0,458	3,369,000	2,127,052	77,9	94	<b>43,4</b> 08	1.026,490	2,045,077
No adjusted gross income. Under \$000. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	2,962 5,568 11,852 24,264 24,973 19,543 21,089	13,302 17,976 14,977 29,965 41,397 25,502 40,533	(*) - (*) - (*)	(+)	184 751 833 704	,861 ,559 ,447	232,9 306,9 1,174,9 864,6 419,7 289,1	987 16 999 63 534 54 797 31	34,075 1,474 16,537 5,004 5,922 7,776 35,070	232,565 305,397 1,167,048 856,489 418,800 283,775 105,586	124,0e0 161,332 e35,385 543,e02 519,592 245,257 97,824	(*) 9,5 9,1 5,3 53,5	42 75	1,294 2,333 2,519 37,246	11,357 13,997 110,724 243,593 250,970 150,699 245,150	16,931 23,215 114,579 288,257 384,637 290,671 926,787
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	262,420 1,193,407 870,539 534,246	328,205 1,152,482 873,314 802,130	2,799 15,615 13,316 68,007	604 3,23: 4,520 65,23:	21,988 17,567	,379 T	6,441,3 7,373,1 2,520,9 534,4	109 5,65 971 2,52	6,330 2,805 0,640 34,672	6,005,712 1,529,365 432	3,455,80± 1,202,201 348	435,61 5,843,74 2,520,5 534,4	43 4,4 39 2,5	91,021 50,606 20,292 34,672	2,319,952 10,280,194 7,089,802 4,153,903	2,668,393 16,335,572 15,046,534 17,053,967
		1		xable inc	ome	Income	tor L				Tax c	redits				
Adjusted gross income classes	Exemptions	Number o returns with no			nount	befor credi	re R	Retirement credi		Inves	stment	Foreign cred			ther tax edits	lncome tax after credits
Claboto	(Thousand	taxable income		ns (7	ousand	(Thousa dollar	and	Number of returns	Amount (Thousand	returns	(Thousand	Number of returns	Amount (Thousand dollars)	Number return		(Thousand
	(68)	(69)	(70		71)	(2)		(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Grand total	93,113,27	6 4,300,8	79 36,641	,675 246	,U12,460	49,889,	,505	775,703	103,12	1 1,826,19	2 400,161	115,968	77,153	14,13	3,166	49,299,946
Taxable returns, total	80,862,21	7	- 36,239	,659 245	,344,157	49,771,	,139	526,019	82,570	0 1,607,23	7 328,642	112,297	57,130	13,12	38 2,786	49,299,346
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	164,54 1,053,93 2,775,73 4,452,01	5	- 741 - 1,509 - 2,243 - 2,827	,412 3	27,025 484,678 478,508 969,459	68, 254, 580,		(+) 7,153 39,129 86,463 67,121	(*) 259 2,151 7,314 9,481	48,45° 4 76,30° 5 94,93°	7 3,011 2 5,802 6 9,470	(+) 2,396	(*) 192	4,13	7 282	3,764 . 67,284 249,675 567,737 1,019,130
\$0,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	7,720,12 9,215,05 8,594,30 7,848,20	3	- 3,456 - 3,959 - 3,687 - 3,347	,954 15 ,140 17	,112,256 ,595,707 ,689,309 ,826,333	1,705, 2,458, 2,862, 3,114,	,722 ,920	73,664 48,949 46,459 37,727	12,72: 7,63: 7,400 6,34:	5 110,44 0 117,03 107,40	0 14,843 3 10,004	2,993 4,388 3,675 3,396	385 1,306 821 1,379	3,80	729	1,680,714 2,435,206 2,837,663 3,089,587
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	5,898,40 4,289,48 589,81 108,45	5 6	- 45	,833 31 ,282 39 ,349 12 ,433 4	,596,011 ,562,992 ,383,080 ,939,180 ,928,644	9,268, 4,568, 2,224,	.362 ,036 ,583 ,139	91,440 35,799 48,951 9,154 2,660	14,228 5,79 7,302 1,373 39	7 168,29 320,55 3 82,54 7 18,05	4 37,246 5 85,997 4 33,368 3 14,750	15,862 12,014 37,739 17,825 7, <b>7</b> 67	3,150 3,673 13,749 10,879 7,829	1,86 2,06 81 25	519 1 225 52 193	9,160,503 4,522,752 2,200,881
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	25,17 4,09 1,55	ь	- 10 - 1	,753	503,046 957,983 053,742	1,296, 518, 567,	,530	791 115 52	124	7 83	0 2,352	2,889 595 258	6,597 2,291 5,176	1	7 184 .2 157 4 3	1,282,106 513,709 560,410
Nontaxable returns, total	12,251,05			,015	b68,305	118,	,427	179,082	20,54			3,671	20,022	(+)	(*)	
No adjusted gross income. Under \$000. \$000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	498,13 496,35 634,62 2,626,02 2,743,99 2,038,83 1,583,94 1,629,14	5 244,3 4 320,9 6 1,278,7 9 1,075,9 5 544,3 0 348,5	34 84 47 6 64 34 47 126 53 91	- - -,976 -,263 -,420 -,295 -,0e1	1,311 15,475 69,765 101,856 479,298	2, 10, 14,	183 ,175 ,192 ,641 ,236	(*1 12,213 91,311 43,830 25,537	(*) 65. 6,39. 7,62. 5,84	5,78 19,94 3 35,10 1 41,95	3 1,509 8 3,798 2 6,910	(*) (*) 3,257	(+) (+) 19,902	(*)		{ -
Returns under \$5,000	10,343,81	9 248,2 4 7,1 8 3,8	21 17,405 73 9,603 06 4,684	,081 <sup>10</sup> 3,600 75 ,571 €3	.448,076 .456,531 .674,203 .433,600	11,224, 13,225, 24,504,	,074 ,841	287,283 299,325 91,507 97,588	24,439 49,421 14,231 15,024	7 630,31 1 348,48 4 600,00	7 107,419 6 79,073 1 197,737	2,314 17,538 16,470 ^9,646	189 4,669 3,783 68,512	6,1c 2,00 5,00	77 294 % 2,026	888,459 11,062,301 13,127,678 24,221,508
Footnotes at end of table.	wee text IC	r Expranat	TOH OF PTE	LDESTITEM (1)	ALS SING I	crms. gi	10G" DIL	urtes Ut I	zatu, Dei	scription o	ь ыне фалар.	re and Pill	i taul the	or me	Della .	

Table 5 . — JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

•	I	- T	AND THE	TENO, DI	71000110	3 THO	OTIL CLA	33E3-C011	Taxpay	ments				
	Tax from re prior			ployment			Exce	ss social	Nonhighway		Tax wit	hheld by	Nonsne	cified
Adjusted gross income classes	investmen	nt credit	ta	3.):	Tax wi	thheld	secu	rity taxes thheld	gasol ta	line	regulate	d invest- mpanies	refun	dable vithheld
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number (		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(82)	183)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Grand total	242,201	40,416	5,324,278	1,372,472	35,386,858	40,606,355	3,615,8	56 268,774	1,334,363	94,385	10,556	11,727	12,170	5,328
Taxable returns, total	184,4-5	34,832	4,232,763	1,209,614	33,009,005	40,193,613	3,585,75	57 26b,229	888,335	50,843	14,526	11,44	9,573	5,178
Under \$1,300	-		-	-		_					<del></del>	É.		<del>-</del>
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	6,383	1,035 467	27,932 135,713 254,736 347,889	2,648 17,055 41,439 68,379	99,055 583,422 1,251,806 1,897,137	14,662 123,612 360,828 732,945	(*) 3,69 9,1	58 509	7,780 34,698 65,823 84,169	312 1,811 3,811 4,968	(+)	(*)	-	-
\$5,000 under \$0,000. \$5,000 under \$7,000. \$7,000 under \$3,000. \$3,000 under \$9,000. \$3,000 under \$10,000.	6,782 8,977 9,176 12,368 11,963	567 948 1,733 1,801 2,268	368,946 384,608 351,867 314,963 284,060	86,080 98,056 95,022 89,398 83,442	2,533,963 3,195,463 3,748,114 3,499,129 3,184,567	2,023,411 2,915,030 3,282,333 3,445,762	15,33 142,00 460,33 484,80 447,13	3,044 39 13,614 00 23,150 34 26,196	89,744 86,763 89,522 73,569 62,665	5,359 5,052 5,474 4,568 4,236	3,979	2,042	11	780
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	45,179 21,828 40,126 11,184 3,233	6,055 3,800 9,930 3,556 1,451	815,639 341,598 498,257 89,419 13,898	263,775 125,416 125,416 196,668 35,736 5,297	2,338,351 1,381,570 153,991 30,175	5,116,118 1,386,547 469,762	332,53 188,20 35,00 8,3	36 37,150 82 34,641 20 11,639 37,723	168,195 55,216 56,067 10,205 2,768	10,789 3,986 4,580 1,149 423	1,758 4,855 2,049 888	184 2,219 2,374 2,069	4 290 5 131	192 1,146 797 1,045
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,154 245 113	742 258 221	2,752 373 113	1,029 130 44	7,110 1,178 471	143,922 25,773 12,809	1,9. 3: 1.	17 139	870 187 94	199 62 64	306 71 22	1,707 50' 32;	7 9	180 211 82
Nontaxable returns, total	57,704	13,583	1,091,516	162,858	2,377,851	412,742	30,10		440,031	37,544	2,030	290	<del></del>	150
No adjusted gross income Under \$000\$000 under \$1,000	4,383	3,343 976	34,344 36,838 82,830	4,796 2,347 4,998	59,905 96,762 162,063	27,811 15,188 11,742	2,10		51,327 ( 29,318 30,914	5,727 1,679 1,838	(*)	(*)	- (*)	(*)
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	5,785 4,588 7,779 5,585 21,145	1,369 939 1,055 814 5,087	291,640 230,894 158,165 109,919 145,885	24,668 28,464 26,670 24,111 46,804	629,887 552,452 363,000 265,928 247,854	64,105 81,759 65,415 45,736 100,986	3,4 3,6 2,5 14,8	81 417 69 117	94,936 68,616 55,450 42,351 73,119	6,726 5,029 4,485 3,829 8,231	(*)	(*)	(*)	(*)
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	48,728 67,042 47,644 78,787	9,998 10,846 6,858 20,714	1,710,900 1,835,438 827,371 950,569	245,575 492,552 268,344 360,001		1,543,803 13,009,192 13,584,162 12,469,198	1,456,9	16 67,276 17 110,485	565,381 467,890 173,731 127,361	40,214 31,586 11,672 10,913	2,166 1,790 2,589 10,011	12- 93: 1,12: 9,54	2,388 3 4,174	655 745
	Taxpayments	- Continued	Toy de	ue at time					Over	payments				
Adjusted gross income classes		s on 1967 ration		filing		Total		Cash re	quested	Bonds	only reque	sted	Credit on	1968 tax
Classes	Number of returns	Amount (Thousand dollars)	Number of returns	(Thousand		S (Tho	unt sand ars)	Number of returns	Amount (Thousand dollars)	Number return	of (The		umber of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(10	1)	(102)	(103)	(104)		05)	(106)	(107)
Grand total	4,165,533	10,509,482	2 11,416,19	9 6,794,8	23 28,123	,885 7,5	69,678	26,855,234	b,698 <b>,</b> 37	3 71,	,361	17,073	1,425,462	854,233
Taxable returns, total	3,902,054	10,367,65	5 10,581,85	1 6,687,1	25,569	229 7,0	43,309	24,446,804	ь,250,12	7 66,	,007	15,787	1,256,401	777,398
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	4,383 33,013 93,222	1,220 10,089 33,691	9 210,80 1 499,75	7 23,6 9 65,9	39 527 45 1,057	,423 ,113 1	12,729 74,472 73,292	97,652 511,958 1,019,070	12,21 71,02 162,66	8 (*)		(*)	(*) 17,459 45,013 68,408	(*) 3,372 10,117 16,366
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$3,000	162,034 197,090 209,813 223,639	121,33°	8 706,19 9 821,74 2 861,73	136,1 169,6 180,2	16 2,111 28 2,619 74 3,091	,679 3 ,603 5 ,662 7	82,554 96,390 42,769 31,309	1,524,837 2,043,756 2,553,380 3,025,122	265,84 380,42 526,28 706,37	12 10	,545	2,113	77,491 72,417 74,709	15,129 15,778 23,528
\$2,000 under \$9,000 \$9,000 under \$10,000	229,905 211,847	165,51° 165,42					27,838 54,116	2,778,154 2,480,237	699,66 633,82	5,	,756 ,158	707 782	78,611 67,731	27,462 19,508
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$100,000 under \$200,000	842,497 523,798 923,176 195,344 40,837		0 1,095,17 9 1,072,71 8 179,08	575,8 2 1,625,2 6 1,037,3	68 1,483 57 726 65 58	,739 5 ,542 6	68,524 73,434 13,371 78,664 66,906	6,558,054 1,339,271 495,278 17,525 2,074	1,855,90 490,25 353,01 55,12 17,15	3 8, 4 3,	,528 ,685 ,998 70 4	5,378 2,712 2,238 73 17	267,128 163,980 265,825 44,905 8,278	97,243 80,469 258,117 122,475 49,725
\$200,000 under \$500,000 \$100,000 under \$1,000,000 \$1,000,000 or morr	10,155 1,662 639	732,118 270,21 239,576	8 8,68 7 1,45	3 437,1 i6 225,1	56 2 11	,155 296 77	32,252 7,915 6,774	372 <b>4</b> 9 15	7,01 1,77 56	2	-	- - -	1,927 255 70	25, <b>24</b> 1 6,139 6,211
Contaxable returns, total	263,431	141,83	1 834,34	5 107,6	95 2,554	,657 5	26,368	2,418,430	448,24	.8 5,	,355	1,286	169,060	76,836
ho adjusted gross indome	34,424	32,004	4 23,50	1 4,3	13 113	,758	62,368	95,300	42,43		)	(*)	23,105	19,821
There \$.50. \$ 00 inter \$.,000 \$1,000 inter \$5,000 \$2,000 inter \$5,000 \$3,000 inter \$5,000 \$4,000 inter \$5,000 \$5,000 or mor.	10,623 7,115 42,162 42,035 39,602 29,484 52,031	16,06	3 71,38 9 235,38 8 172,44 8 113,82 2 82,19	37 4,2 36 17,7 .0 19,0 .0 16,3 .0 15,5	89 177 05 666 24 571 86 372 81 271	,162 ,852 ,016 ,775	20,803 14,310 77,061 92,808 75,481 52,014 31,523	118,590 173,529 045,522 545,064 351,115 257,229 231,481	17,78 12,94 68,67 84,98 68,36 45,54	4  4  5  7  5	,150	1,173	5,779 5,180 25,023 32,094 25,378 17,139 35,356	3,020 1,366 8,366 7,574 7,043 6,047 23,599
•		<del> </del>	+	+	+			5,340,466	852,47	=	,645	1,813	266,780	83,610

<sup>\*</sup> At for apparate. . In ification and Terms" and "Courses of Data, Description of the Sample and Limitations of the Data."

\* An autorick in a following that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. The first Sheparive "other actives."

\*\*The state of the sample of the samp

Business or profession

Farm

Table 6 . — SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Salaries and wages

	Number		Adjusted gross		(gross)		Net profit		Ne	Net Loss		Net profit		Net loss	
Adjusted gross income classes	01	Number of exemptions	income	21					-			<del></del>			1088
Classes	returns	exemptions	(Thousand	dmull to		ount	Number of	Amount	Number of			lumber of	Amount	Number of	Amount
	1		dollars)	retu		lars)	returns	'(Thousand dollars)	return		usand lars) P	eturns	(Thousand dollars)	returns	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5	)	(6)	(7)	(8)	(	9)	(10)	(11)	(12)	113)
Grand total	28,610,745	37,585,531	195,978,50	39 25,501	,507 78,1	91,444	705,977	2,205,13	160,40	7 30	1,923	315,890	497,914	130,036	195,093
Taxable returns, total	20,570,070	25,925,943	39,850,3	71 18 802	.725 73 é	21,061	513,818	2,039,74	88,14	11	3,336	179,168	385,486	-3 770 D	_
Under \$1,000	622,576	622,576	580,92	_		42,808	11,165	9,244	_		-)	6,173	3,338	63,770	81,876
\$1,000 under \$2,000 \$2,000 under \$3,000	4,832,217	5,110,750	7,150,76	3 4,515	,247 6,5	11,931	89,954	109,874	9,17	b	7,280	50,662	48,805	8,777	7,895
\$3,000 under \$4,000	3,062,778	4,241,961 4,079,284	8,565,00 10,648,90	J9 2,815	,517 7,4	71,768	83,012 67,220	147,038 164,928			7,256 0,944	29,921	40,560 44,784	8,378 9,974	5,322 5,892
\$4,000 under \$5,000		3,319,173	1	1	,259 9,7	93,524	50,713	179,689			7,763	19,217	47,124	7,580	6,754
\$5,000 under \$6,000 \$6,000 under \$7,000		2,467,372 1,910,614		30   1,699 09   1,312	,655 9,0 496 3.1	57,295 .81,396	43,345 34,510	148,13d 133,62d		5	6,245 7,817	9,841	25,088 34,756	6,976	5,456
\$7,000 under \$8,000	942,840	1,288,833	7,042,35	3 873	,220 6,3	10,476	24,403	108,561	5,58	5	7,878	6,982	23,932	6,849 3,857	6,019 2,358
\$8,000 under \$9,000 \$9,000 under \$10,000	659,124 406,165	947,550 562,864	5,587,30 3,845,76	367 34		99,531	18,222 14,289	88,054 89,71:			7,478 2,429	2,394	9,266	2,194	3,873
\$10,000 under \$15,000	638,190	899,788	7,481,10	01 531	,514 5,5	14,300	33,912	240.71	8.83	3	9,880	9,353	42,587	3,250	8,041
\$15,000 under \$20,000 \$20,000 under \$50,000	143,817 129,351	220,121	2,449,89 3,655,55			45,994 45,811	15,443 18,772	157,816 346,932	2,943		4,685 0,134	2,457	19,147	1,400 2,413	4,236
\$50,000 under \$100,000	18,875	33,235	1,258,37	79 8	,175 2	22,991	2,278	83,110	782	2	9,050	238	3,496	548	10,907
\$100,000 under \$200,000 \$200,000 under \$500,000	4,866	8,595	649,86	- 1	1	66,792	430	21,465			4,609	73	1,300	238	4,168
\$500,000 under \$1,000,000		2,749 493	443,29 184,02	25	584 110	28,082	123 19	8,187 1,400			5,321 1,012	24	453 131	95 28	2,629 1,474
\$1,000,000 or more	128	220	297,61	L9	5l	5,297	8	1,248	2.		3,242	2	12	10	724
Nontaxable returns, total	8,040,673	11,659,587	<sup>1</sup> 6,128,21	19 0,098	,779 4,5	70,384	192,159	165,394	72,26	2 18	8,588	130,721	112,426	00,205	113,21c
No adjusted gross income	133,137	201,285	2,377,27			81,636	4,538	0,130	46,44	15	9,085	(+)	(+)	31,806	74,394
Under \$600 \$600 under \$1,000	3,823,734 2,355,978	4,115,838 2,733,231	1,273,47	% 3,614 88 2,095		20,632 47,945	50,647. 54,652	22,943 37,232	11,23		9,380 3,675	44,085 39,298	13,354	15,759 5,984	14,399 3,272
\$1,000 under \$2,000	1,172,816	2,659,613	1,691,48	39 642	,535 8	46,401	54,254	53,925	6,58.		8,375	35,308	35,839	11,171	12,838
\$2,000 under \$3,000 \$3,000 under \$4,000	388,470 98,338	1,220,989	941,31	17 215 4 60		36,423 96,326	12,634 3,790	19,289 11,163		4	2,147	10,766	19,127	,	,.,.
\$4,000 under \$5,000 \$5,000 or more	34,222 33,978	162,580 154,356	150,74 335,41	24	,292	99,863	1,796 3,748	4,241	(+)	- ,	*) - (	1,633	13,221	1,545	8,313
			<del>                                     </del>	_						-		<del></del>			
Returns under \$5,000		28,878,975 7,321,748	143,623,43 35,782,76			29,854	496,475	765,696 573,708		3 21	6,217. 2,612	264,594 36,513	289,971 114,164	101,259 20,700	132,692 20,109
Returns \$10,000 under \$15,000 Returns \$15,000 or more	640,071 301,701	903,352 481,456	7,504,97	1 531	,041 5,5	15,554	34,200 37,417	242,680	8,900	)	9,950	9,353	42,587	3,279	8,220
nevalue \$15,000 of more than	201,701	*******	9,067,44	1/1	,500 2,0	28,715	27,417	623,041	7,806	4	3,144	5,430	51,192	4,798	34,072
								of capital assets							
		Partner	rships			Sales of	capital a	assets	Ord		gain from	Sa		perty other	than
Adjusted gross income	Net p		rships Net lo	ss	Net		capital a	Assets Net loss	Ord	sales deprec	of iable			al assets	than
Adjusted gross income classes		rofit	Net lo			gain		Net loss		sales deprec prope	of iable rty	Ne	capite t gain	al assets Net	loss
	Number of		Net lo	SS Amount	Number of		t Numb	Net loss er Amo	unt N	sales deprec prope mber of	of iable rty Amount	Ne Number of	capits t gain Amount	Net Number	loss Amount
	Number of returns	Amount (Thousand dollars)	Net lo	Amount (Thousand dollars)	Number of returns	gain Amount {Thousan	t Numb	Net loss er Amo	unt No	sales deprec prope mber of turns	of iable rty Amount (Thousand dollars)	Number of return	capite t gain  Amount (Thousand dollars	Number of	Amount (Thousand
	Number of	Amount (Thousand	Net lo	Amount (Thousand	Number of	gain Amount	t Numb	Net loss er Amo	unt No	sales deprec prope mber of	of iable rty Amount (Thousand	Ne Number of	capits t gain Amount (Thousan	Number of	Loss Amount
	Number of returns	Amount (Thousand dollars)	Net lo	Amount (Thousand dollars)	Number of returns	gain Amount {Thousan	t Numb of of retu	Net loss er Amo (Thou doil) (21	ount No	sales deprec prope mber of turns	of iable rty Amount (Thousand dollars)	Number of return	capite t gain  Amount (Thousandollars (25)	Net Number of returns (26)	Amount (Thousand
classes	Number of returns (14)	Amount (Thousand doilars) (15)	Number of returns	Amount (Thousand dollars)	Number of returns (18)	Amount (Thousan dollars (19)	t Numb of retur (20	Net loss or Amo (Thouse doll ) (21 ,912 222	unt Nosand res) (3	sales deprec prope mber of turns	of iable rty  Amount (Thousand dollars)	Ne Number of return (24)	capite t gain  Amount (Thousam dollars (25) 7 6,332	Net Number of returns (26) 21,532	Amount (Thousand dollars)
Grand total  Taxable returns, total	Number of returns (14) 272,202 212,367 (*)	Amount (Thousand dollars) (15) 1,070,125	Number of returns (16)	Amount (Thousand dollar*) (17)	Number of returns (18) 1,580,592 1,380,155 17,554	gain  Amount (Thousan dollars (19) 2,514,2 2,334,4 5,8	t Numb of retur (20 256 328 427 273 324 (*	Net loss per American (Thought (Though (Thought (Thought (Thought (Thought (Though (Thought (Though (T	unt No sand re ) (3	sales deprec prope mber of turns 22)	of iable rty  Amount (Thousand dollars) (23) 25,277	Nember of return (24) 6,33	capite t gain  Amount (Thousam dollars (25) 7 6,332	Net   Number   of returns   (26)   21,532   13,362	Amount (Thousand dollars) (27) 63,406
Crand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	Number of returns (14) 272,202 212,367 (*) 17,959 24,485	Amount (Thousand dollars) (15) 1,070,12: 1,007,888 (*) 21,122 42,520 (*)	Number of returns (16)	Amount (Thousand dollar*) (17)	Number of returns (18) 1,680,592	gain  Amount (Thousan dollars (19)  2,514,2  2,334,4  5,8 45,2 60,6	t Numb of return (20 296 328 427 273 324 1* 292 20 228 22	Net loss  er Am (Thought Am (Thought Am (Thought Am (Though Am (Th	sand re () () () () () () () () () () () () ()	sales deprec prope mber of turns 22)	of iable rty  Amount (Thousand dollars) (23) 25,277	Ne Number of return (24) 6,33	capite t gain  Amount (Thousamedollars (25) 7 6,332 4 5,100	Net   Number   of returns   (26)   21,532   13,362	Amount (Thousand dollars) (27) 63,406
Classes  Grand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$3,000 under \$4,000	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089	Amount (Mousand delfars) (15) 1,070,125 1,007,888 (*) 21,122 42,520 45,623	Net lo Number of returns (16) 75,690 50,790	Amount (Thousand dollars) (17) 156,512 79,334	Number of returns (18) 1,680,592 1,380,155 17,664 133,553 131,941 135,225	gain  Amount (Thousan dollars (19)  2,514,2  2,334,4  5,8 45,2 60,e 102,e	t Numb of retu (20 256 328 427 273 824 (* 292 20 228 22 277 17	Net loss  er Amo (Thouse)  pris dell ) (21 ,912 222 ,422 181 ) (45 9,645 9,676 111	munt No re (1) (1) (1) (2) (3) (4) (4) (4) (5) (4) (5) (6) (4) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6	sales deprec prope imber of eturns 22) 26,119	of iable rty Amount (Thousand dollars) (23) 25,277	Ne Number of return (24) 6,33	capite t gain  Amount (Thousamedollars (25) 7 6,332 4 5,100	Net Number of returns (26) 21,532	Amount (Thousand dollars) (27) 63,406
Classes  Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485	Amount (Thousand dollars) (15) 1,070,12: 1,007,888 (*) 21,122 42,520 (*)	Net lo Number of returns (16) 75,696 56,796	Amount (Thousand dollars) (17) 150,512 79,334	Number of returns (18) 1,080,592 1,380,155 17,004 133,553 131,941	gain  Amount (Thousan dollars (19)  2,514,2  2,334,4  5,8 45,2 60,6	t Numb of return (20 256 328 427 273 324 1 2 2 2 2 2 7 7 1 7 17 1880 30 327 26	Net loss  per Ame (Thought (Thought (Thought (Though (	unt No and read of solution (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	sales deprec prope mber of eturns 22) 26,119 19,845 - 3,180 4,771	of iable rtty Amount (Thousand dollars) (23) 25,277 20,370 -927 1,477	Ne Number of return (24) 6,33	capite t gain  Amount (Thousame dollars (25) 7 6,332 4 5,100	Number of returns (26) 21,532 13,362 4,178 2,054	Amount (Thousand dollars) (27) 63,406 10,233
Classes  Grand total  Taxable returns, total Under \$1,000 under \$2,000 \$2,000 under \$4,000 \$3,000 under \$4,000 under \$5,000 under \$5,000 under \$6,000 under \$6,000 under \$6,000 under \$7,000 u	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,029 16,335 21,349 16,612	Amount (Mousand dollars) (15) 1,070,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414	Net lo Number of returns (16) 75,690 50,790 7,547 11,021	Amount (Thousand dollars) (17) 150,512 79,334 - 2,-e0 9,283	Number of returns (18) 1,080,592 1,380,155 17,004 133,553 131,941 135,225 117,027 129,317 115,000	Amount (Thousan dollars (19) 2,514,2 2,334,4 5,8 45,2 60,6 83,1 79,8 69,8 69,8	t Number (20 c)	Net loss  er Amm (Thomas doll) ) (21 ,912 222 ,422 181 ) (.45 9, ,645 9, ,676 11 ,290 20, ,738 18,805	unt No and read or s) (3, 389 ; 3, 341 ; 3, 5, 44 ; 3, 6, 44 ; 3, 966 }	sales deprec prope mber of thurns 22) 20,119 19,845	of iable rty Amount (Thousand dollars) (23) 25,277 20,370	Ne Number of return (24) 6,33	capite t gain  Amount (Thousame dollars (25) 7 6,332 4 5,100	Net Number of returns (26) 21,532 13,362 4,178 2,054	Amount (Thousand dollars) (27) 63,406 10,233
Classes  Grand total  Taxable returns, total  Under \$1,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$7,000 under \$8,000 \$8,000 under \$8,000	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,289 13,787	Amount (Moused dellars) (15) 1,070,125 1,007,888 (*) 21,122 42,520 45,623 43,979 50,136 52,414 56,786 (3,402)	Net lo Number of returns (16) 75,690 50,790 7,547 11,021 0,150 4,400	Amount (Thousand dollars) (17) 150,512 79,334 - 2,+60 9,283 5,651 2,503	Number of returns (18) 1,080,592 1,380,155 17,064 133,553 131,941 135,225 117,027 129,317 115,000 93,837 99,438	gain  Amount (Thousan (19)  2,514,2  2,334,4  5,8  45,2  60,6  83,1  79,8  61,4  103,2	t Numbu of neture of netur	Net loss  Ammer (Theodor)  (21)  (22)  (422 181)  (424 181)  (425 181)  (426 181)  (427 181)  (428 181)  (429 181)  (429 181)  (429 181)  (439 181)  (439 181)  (439 181)  (439 181)  (439 181)  (439 181)  (439 181)  (439 181)  (439 181)  (439 181)  (439 181)  (439 181)	wunt No and re- and re- 3889 (3, 991 ) , 3889 (4, 942 ) , 784 (5, 4) , 904 (3, 905 ) , 908 (3, 906 )	sales deprec prope mber of eturns 22) 26,119 19,845 - 3,180 4,771	of iable rtty Amount (Thousand dollars) (23) 25,277 20,370 -927 1,477	Ne Number of return (24) 6,33 3,93	capite t gain  Amount (Thousame dollars (25) 7 6,332 4 5,100	Number of returns (26) 21,532 13,362 4,178 2,054	Amount (Thousand dollars) (27) 63,406 10,233
Classes  Grand total  Taxable returns, total  Under \$1,000	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,289 13,787 7,792	Amount (Mousand delfars) (15) 1,070,12> 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 (*3,402 31,100)	Net lo Number of returns (16) 75,090 50,790 - 7,547 11,021 - 0,150 4,400 7,808	Amount (Thousand dollars) (17) 150,512 79,334 - 2,400 9,483 5,651 2,503 8,874	Number of returns (18) 1,080,592 1,380,155 17,044 133,553 131,941 135,225 117,027 129,317 115,000 93,837 49,40,8 68,627	Amount (Thousam dollars) (19) 2,514,2 2,334,4 5,2 60,6 102,6 83,1 79,8 61,4 108,2 69,8 69,8 69,8 69,8 69,8 69,8 69,8 69,8	t Numbri of returned (20 2256 328 427 273 324 (**) 292 20 2028 22 2777 77 277 77 277 277 260 277 260 277 261 277 277 277 277 277 277 277 277 277 27	Net loss  er Ammond (New York)  (New York)	munt N. sand re (1) (1) (1) (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	sales deprec prope mmber of sturns 22) 26,119 19,845 - 3,186 4,771 3,646 1,566	of inable rty  Amount (Thousand dollars) (23) 25,277 20,370 987 1,477 8,130 1,760	Ne Number of return (24) 6,33 3,93	capite t gain  Amount (Thousame dollars (25) 7 6,332 4 5,100	Net Number of returns (26) 21,532 13,362 4,178 2,054	Amount (Thousand dollars) (27) 03,400 10,233
Classes  Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,289 7,792 21,724 11,381	Amount (Moused dellars) (15) 1,070,125 1,007,888 (*) 21,122 42,520 45,623 43,979 50,136 52,414 56,786 (3,402 31,106 124,209 88,945	Net lo  Number of returns (16) 75,090 50,790 - 7,547 11,021 - 0,150 4,400 7,808 8,581 1,883	Amount (Thousand dollars) (17) 150,512 79,334 - 2,400 9,483 5,651 2,503 8,674 10,428 4,381	Number of returns (18) 1,080,592 1,380,155 17,064 133,553 131,941 135,225 117,027 129,317 115,000 93,837 99,458 08,627 187,434 68,339	Amount (Thousam dollars (19) 2,514,2 2,334,4 4,5,2 60,6 102,6 104,4 108,2 69,4 303,6 224,4 24,4 2	t Numbr of net work of net wor	Net loss  Ammor (Thousand Control of the Control of	wunt NN	sales deprec prope mber of thurns 22) 26,119 19,845 3,180 4,771 3,640 1,560 3,401 1,334	of inble rty  Amount (Thousand dollars) (23) 25,277 20,370 937 1,477 8,130 1,760	Ne Number of return (24) 6,33 3,93 2,78	capital t gain  Amount (Thousam dollars (25))  7 6,332 4 5,100	Net   Number   of returns   (2e)   21,532   13,362   4,178   2,654   4,541   605	Amount (Mousand dollars) (27) e3,40e le,233 5,971 1,03e 3,933
Classes  Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 15,612 13,289 13,787 7,792 21,724 11,381 18,339	Amount (Mousand delfars) (15) 1,070,125 1,007,888 (*) 21,122 42,520 45,623 43,979 50,130 52,414 50,786 43,402 31,100 124,209 88,945 235,990	Net lo Number of returns (16) 75,090 50,790 7,547 11,021 0,150 4,400 7,808 8,581 4,883 5,372	Amount (Thousand dollars) (17) 156,512 79,334 2,400 3,483 5,651 2,503 8,874 10,028 4,381 12,786	Number of returns (18) 1,680,592 1,380,155 17,064 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,438 08,627 187,434 68,339 71,247	Amount (Thousam dollars) (19) 2,514,2 2,334,4 5,8 45,2 60,5 102,5 14,1 103,2 69,4 303,6 441,7 303,6 4441,7 441,7	t Numbro of returned of return	Net loss  er Ammer (New Market) ) (21 ) (22  422 181 ) (422 181 ) (423 181 ) (444 181 )	Nunt and re- ,889 : ,941 : ,492 ,784 ,404 ,404 ,404 ,404 ,404 ,404 ,404 ,4	sales deprec prope mber of thurns 22) 26,119 19,845 - 3,186 4,771 3,646 1,566 3,401 1,334 1,806	of inable rty  Amount (Thousand dollars) (23) 25,277 20,370 - 987 1,477 8,130 1,760 2,469 888 3,127	Ne Number of return (24) 6,33 3,93 2,78	capitit gain  Amount (Dousans (25))  6,332  4,5,100  5,2,010	Number of returns (2e)   21,532   13,362   4,178   2,054   4,541   605 966	Amount (Thousand dollars) (27) 63,406 16,233 7,971 1,036 3,933
Classes  Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,289 7,792 21,724 11,381	Amount (Moused dellars) (15) 1,070,125 1,007,888 (*) 21,122 42,520 45,623 43,979 50,136 52,414 56,786 (3,402 31,106 124,209 88,945	Net lo  Number of returns (16) 75,090 50,790 - 7,547 11,021 - 0,150 4,400 7,808 8,581 1,883	Amount (Thousand dollars) (17) 150,512 79,334 - 2,400 9,483 5,651 2,503 8,674 10,428 4,381	Number of returns (18) 1,080,592 1,380,155 17,064 133,553 131,941 135,225 117,027 129,317 115,000 93,837 99,458 08,627 187,434 68,339	Amount (Thousam dollars (19) 2,514,2 2,334,4 4,5,2 60,6 102,6 104,4 108,2 69,4 303,6 224,4 24,4 2	t Numbu of neture of netur	Net loss  er Ammen (New York)  (2)  (2)  (422 181)  (422 181)  (424 182)  (425 182)  (426 182)  (427 182)  (428 182)  (429 182)  (429 182)  (420 182)  (421 182)  (421 182)  (422 182)  (422 182)  (423 182)  (424 182)  (425 182)  (426 182)  (426 182)  (427 182)  (427 182)  (428 182)  (42	wunt NN	sales deprec prope mber of thurns 22) 26,119 19,845 3,180 4,771 3,640 1,560 3,401 1,334	of inble rty  Amount (Thousand dollars) (23) 25,277 20,370 937 1,477 8,130 1,760	Nember of return (24) 6,33 3,03 2,78	capiti t gain  Amount (Thousan collars (25) 7 6,332 4 5,100  5 2,010  7 2,273 7 318	Number of returns (2e)   21,532   13,362   4,178   2,054   4,541   605 966	Amount (Mousand dollars) (27) e3,40e le,233 5,971 1,03e 3,933
Classes  Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,289 13,787 7,792 21,724 11,381 18,339 3,307 239	Amount (Mousand delfars) (15) 1,070,12> 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 62,414 56,786 (*) 124,209 88,945 235,900 88,214 35,633 18,206	Net lo  Number of returns  (16)  75,090  50,790  - 7,547  11,021  0,150 4,400 7,808 8,581 4,883 5,372 1,313 4,59 190	Amount (Tousand dollars) (17) 150,512 79,334 2,400 9,283 5,651 2,503 8,874 10,722 4,381 12,786 9,071 5,714 4,138	Number of returns (18) 1,080,592 1,380,155 17,044 133,553 131,941 135,225 117,027 129,317 115,000 93,837 49,4,08 68,627 187,434 68,339 71,247 12,410 3,520 1,204	Amount (Thousan dollars) (19) 2,514,2 2,334,4 5,2 60,5 102,5 83,1 79,8 61,4 303,6 224,4 441,7 214,0 156,2 140,5 140,5	t Numb of returned (20) 256 328 427 273 324 20 228 22 277 277 277 277 180 30 327 26 327 25 407 24 446 15 743 20 381 3 383	Net loss  er Ammond Amm	Nunt Nunt rearrant re	sales	of inhe inhe inhe inhe inhe inhe inhe inhe	Ne Number of return (24) 6,33 3,93 2,78 1,03 1 2	capiti t gain  Amount (25) 7 6,332 4 5,100  7 2,273 7 2,273 7 3,37 7 3,67 6 99 1 149	Number of returns (2e)   21,532   13,362   4,178   2,054   4,541   605 900 286 69 43	Amount (Thousand dollars) (27) 63,406 16,233 7,971 1,036 7,47 2,541 1,113 383 315
Classes  Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,289 7,792 21,724 11,381 18,339 3,307 803	Amount (Mousand dollars) (15) 1,070,125 1,007,888 (*) 21,122 42,520 45,623 43,979 50,136 22,414 56,786 13,402 31,106 124,209 88,945 235,990 88,214 35,633	Net lo  Number of returns  (16)  75,090  50,790  - 7,547  11,021  0,150  4,400  7,808  8,581  1,883  5,372  1,313  459	Amount (Thousand dollars) (17) 150,512 79,334 - 2,400 9,483 5,651 2,503 8,874 10,128 4,381 12,786 9,071 5,714	Number of returns (18) 1,080,592 1,380,155 17,064 133,553 131,941 135,225 117,027 129,317 115,000 93,837 99,458 08,627 187,434 08,339 71,247 12,416 3,526	Amount (Thousam dollars (19) 2,514,2 2,334,4 45,2 60,6 102,6 104,6 104,6 104,6 104,2 44,7 214,0 214,0 2156,2	t Numbr of returned of returne	Net loss  Ammorian (Thousand) (21) (22) (422 181) (422 181) (423 181) (424 181) (425 181) (426 181) (427 181) (428 181) (429 1	wint No and ref	sales deprece prope mber of sturns 22) 26,119 19,845 - 3,180 4,771 3,646 1,566 232 100	of inble rty  Amount (Thousand dollars) (22) 25,277 20,370	Ne Number of return (24) 6,33 3,93 2,78	capiti t gain  Amount (Thousam dollars)  7 6,332 4 5,100  5 2,010  7 2,273  7 318 0 09	Net   Number of returns (26)   21,532   13,362   4,178   2,054   4,541   605	Amount (Mousand dollars) (27) c3,40c le.233 5,971 1,03c 3,933 747 2,541 1,113 383
Classes  Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 21,7,792 21,724 11,381 18,339 33,307 803 239 56 26	Amount (Mousand dollars) (15) 1,070,12: 1,007,888 (*) 21,122 42,520 45,623 43,979 50,130 52,414 50,786 83,402 31,100 124,009 88,945 235,940 88,945 235,940 88,945 235,940 88,945 235,940 88,945 235,940 88,945 235,940 88,945 235,940 88,945 235,940 88,945 235,940 88,945 235,940 88,945 235,940 88,945 235,940 88,945 235,940 88,945 235,940 88,945 235,940	Net lo  Number of returns (16) 75,696 56,796 7,547 11,021 6,150 4,406 7,808 8,581 2,883 5,372 1,313 459 190 40 20	Amount (Thousend dollars) (17) 150,512 79,334 2,400 9,483 5,651 2,503 8,874 10,722 4,381 12,786 10,712 4,138 1,214 4,138 1,224 1,621	Number of returns (18) 1,080,592 1,380,155 17,064 133,553 131,941 135,225 117,U27 129,317 115,060 93,837 49,4J8 08,627 187,434 68,339 T1,247 12,416 3,526 1,204 1,204 1,204 1,204 1,207	Amount (Thousan dollars) (19) 2,514,2 2,334,4 5,8 45,2 60,5 102,6 83,1 79,8 69,4 108,2 441,7 214,0 156,2 140,5 70,2 91,0	the Mumbh of returned at the control of the control	Net loss  er (700) (21) (22) (422 18) (442 18) (45) (45) (45) (45) (45) (45) (45) (45	Nunt and re- sand re-	sales	of inable rty  Amount (Thousand dollars) (23) 25,277 20,370	Ne Number of return (24) 6,33 3,93 2,78 1,03 0 1	capital t gain  Amount (7 housans of thousans of thousans of thousans of the term of the t	Number of returns (26)   21,532   13,362   4,178   2,054   4,541   605 906 286 69 43 10 10	Amount (Thousand dollars) (27) 63,406 16,233 7,971 1,036 3,933 7,5,971 1,113 383 315 102 92
Classes  Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,289 13,787 7,792 21,724 11,381 18,339 3,307 803 239 56	Amount (Thousand dollars) (15) (1,070,125) (1,070,125) (1,070,125) (1,070,888) (1,070,130)	Net lo  Number of returns (16)  75,696 56,796  - 7,547 11,021 6,150 4,406 7,808 8,581 4,883 5,972 1,313 459 190 40	Amount (Thousand dollars) (17) 150,512 79,334 - 2,400 9,483 5,651 2,503 8,874 10,728 4,381 12,786 9,071 5,714 4,138 1,224	Number of returns (18) 1,680,592 1,386,155 17,664 133,553 131,941 135,225 117,027 129,317 115,060 93,837 99,438 68,627 127,434 68,339 71,2477 12,416 3,526 1,204	Amount (Thousam dollars) (19) 2,514,2 2,334,4 45,2 60,6 102,6 83,1 79,8 69,8 69,4 103,6 224,4 441,7 214,0 156,2 140,6	t Numbr of returned of returne	Net loss  Ammorian (Theorem Ammorian (Theorem Ammorian (Theorem Ammorian (Theorem Ammorian (Theorem Ammorian (Theorem Ammorian (Amorian (A	Nunt and re- sand re-	saless depreceprope mber of tturns 22) 19,845 - 3,186 4,771 1,560 3,401 1,560 1,806 222 100 39 8	of inable rty  Amount (**Toursand dollars)* (23) 25,277 20,370	Ne Number of return (24) 6,33 3,93 2,78 1,03 0 1	capital t gain  Amount (7 housans of thousans of thousans of thousans of the term of the t	Number of returns (26)   21,532   13,362   4,178   2,054   4,541   605 906 286 69 43 10 10	Amount (Thousand dollars) (27) 03,400 10,233 5,971 1,030 3,933 747 2,541 1,113 383 315 102
Classes  Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,289 13,787 7,792 21,724 11,381 18,339 36,303 239 56 26 59,834	Amount (Mousand delfars) (15) 1,070,12> 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 (*) 124,209 88,945 235,900 88,214 35,633 18,206 9,739 7,314 68,239 3,945 7,402	Net lo  Number of returns (16) 75,696 56,796 7,547 11,021 6,150 4,406 7,808 8,581 2,883 5,372 1,313 459 190 40 20 18,900 6,152	Amount (Thousend dollars) (17) 15e,512 79,334 2,4e0 9,483 5,651 2,503 8,874 10,726 4,381 12,786 10,714 4,138 1,224 1,621 77,180 53,204	Number of returns (18) 1,680,592 1,380,155 17,044 133,553 131,941 135,225 117,027 129,317 115,060 93,837 49,438 68,627 127,437 12,416 3,526 1,244 2,27 103	Amount (Thousam dollars) (19) 2,514,2 2,334,4 5,2 60,6 102,6 83,1 79,3 61,4 103,2 24,4 441,7 214,0 156,2 140,6 70,2 91,0 179,8 25,5 7,6	t Numbr of find of return	Net loss  er Amm (Record of the loss)  (Reco	Number   N	saless saless depreceprope mber of tturns 19,845 - 3,180 - 1,500 3,401 1,304 1,800 222 100 3,401 1,304 1,800 2,74	of inable rty  Amount (Thousand dollars) (23) 25,277 20,370 927 1,477 8,130 1,760 2,469 886 33,127 1,036 330 77	Ne Number of return (24) 6,33 3,93 2,78 1,03 6 1 2,39	capiti t gain  Amount (25)  7 6,332  4 5,100  7 2,273  7 318  8 69  1 149  5 22  3 259  9 1,232	Number of returns (2e)   21,532   13,362   4,178   2,054   4,541   605 906 286 69 43 10 10   5.166 4.742	Amount (Thousand dollars) (27) 03,400 10,233 5,971 1,030 3,933 747 2,541 1,113 383 315 102 92 47,173
Classes  Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 21,3,289 13,787 7,792 21,724 11,381 18,339 3,07 803 239 56 26 59,834 3,896 8,356 8,356 15,315	Amount (Mousand dollars) (15) (1,070,125 1,007,888 (*) 21,122 42,520 45,623 43,979 45,623 43,979 124,009 88,945 235,990 88,214 35,033 18,206 9,739 7,314 68,239 3,945 7,402 8,974	Net lo  Number of returns (16)  75,696 56,796  - 7,547 11,021 6,150 4,406 7,808 8,581 4,883 5,972 1,313 459 190 46 20 18,900	Amount (Thousend dollars) (17) 150,512 79,334 2,400 9,883 5,651 2,503 8,474 10,722 4,381 12,786 4,071 5,714 4,182 1,224 1,821	Number of returns (18) 1,080,592 1,380,155 17,064 133,553 131,341 135,225 117,027 129,317 115,060 93,837 49,438 08,027 187,434 08,339 T1,247 12,410 3,520 1,244 207 103 244,439 10,470 10,470 244,439 10,470	Amount (Thousam dollars) (19) 2,514,2 2,334,4 5,8 45,2 60,5 102,7 83,1 79,8 69,8 69,4 103,2 69,4 103,2 104,0 1156,2 140,0 179,8 25,5	t Numbr of returned to the state of the stat	Net loss  er (Theorems) (2) (2) (2) (4) (2) (4) (4) (5) (4) (5) (4) (6) (7) (8) (8) (9) (1) (8) (9) (1) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8	wunt and re- ) (3 ,889 2 ,941 3 ) ,492 4 ,644 4 ,644 4 ,644 4 ,644 4 ,644 4 ,784 6 ,845 7 ,966 6 ,980 6 ,98	saless saless depreceprope mber of tturns 19,845 - 3,180 - 1,500 3,401 1,304 1,800 222 100 3,401 1,304 1,800 2,74	of inable rty  Amount (Thousand dollars) (23) 25,277 20,370 927 1,477 8,130 1,760 2,469 886 33,127 1,036 330 77	Ne Number of return (24) 6,33 3,93 2,78 1,03 6 1 2,39	capital t gain  Amount (25)  7 6,332  4 5,100  7 2,273  7 3,88  8 38  8 38  9 1,232  1 149  9 1,232  (•)	Net   Number of returns (2e)   21,532   13,362   4,178   2,054   4,541   4,541   6,05	Amount (Thousand dollars) (27) 03,400 10,233 5,971 1,030 3,933 747 2,541 1,113 383 315 102 92 47,173
Classes  Grand total	Number of returns (14) 272,202 212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,787 7,792 21,724 11,381 18,339 3,307 803 2,39 56 26 59,834 3,896 8,356 15,315 18,900 10,539	Amount (Mousand delfars) (15) 1,070,12> 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 (*) 124,209 88,945 235,900 88,214 35,633 18,206 9,739 7,314 68,239 3,945 7,402	Net lo  Number of returns (16) 75,696 56,796 7,547 11,021 6,150 4,406 7,808 8,581 2,883 5,372 1,313 459 190 40 20 18,900 6,152	Amount (Thousend dollare) (17) 15e,512 79,334 - 2,-e0 9,283 5,651 2,503 8,87+ 10,728 4,381 12,786 -,071 4,138 1,224 1,821 77,180 53,209	Number of returns (18) 1,080,592 1,380,155 17,004 133,553 131,941 135,225 117,027 129,317 115,000 93,837 99,438 08,027 129,410 3,520 187,434 08,339 17,247 12,410 3,520 1,204 227 103 294,439 10,470 30,335 08,402 105,44	Amount (Thousand of Harman (19) 2,514,2 2,334,4 5,2 60,5 102,7 83,1 79,3 69,8 69,8 69,4 108,2 4,4 441,7 214,0 156,2 140,5 70,2 91,0 179,8 25,5 5,5 1,4 3,2 24,2 42,2 43,2 24,2 43,2 24,2 44,2 4	t Numbr of returned of returne	Net loss  Ammonia Ammo	wint and residue (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	saless saless depreceprope mber of tturns 19,845 - 3,180 - 1,500 3,401 1,304 1,800 222 100 3,401 1,304 1,800 2,74	of inable rty  Amount (Thousand dollars) (23) 25,277 20,370 927 1,477 8,130 1,760 2,469 886 33,127 1,036 330 77	Ne Number of return (24) 6,33 3,93 2,78 2,78 2,39 (*)	capital t gain  Amount (25)  7 6,332  4 5,100  7 2,273  7 318  8 6 32  9 1,232  1 1 49  1 1 49  5 1 6 3 259  9 1,232  1 1 5 1 6 3 2 5 9	Net   Number of returns (2e)   21,532   13,362   4,178   2,054   4,541   4,541   6,05	Amount (Thousand dollars) (27) 03,400 10,233 5,971 1,030 3,933 747 2,541 1,113 383 315 102 92 47,173
Crand total.  Taxable returns, total.  Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$5,000 under \$4,000. \$6,000 under \$5,000. \$6,000 under \$3,000. \$7,000 under \$3,000. \$8,000 under \$3,000. \$10,000 under \$10,000. \$10,000 under \$2,000. \$10,000 under \$20,000. \$20,000 under \$100,000. \$10,000 under \$20,000. \$20,000 under \$100,000. \$100,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000 under \$1,000. \$200 under \$1,000. \$3,000 under \$2,000. \$2,000 under \$2,000. \$3,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$3,000.	Number of returns (14)  272,202  212,367 (*) 17,959 24,485 23,089 16,335 21,349 16,612 13,289 13,787 7,792 21,724 11,381 18,339 3,307 803 239 56 20 59,834 3,896 8,356 6,315 18,900 10,539	Amount (Thousand dollars) (15)  1,070,125  1,007,888 (*) 21,122 42,520 45,623 43,979 50,136 52,414 56,786 43,402 31,100 124,209 88,945 233,990 88,214 35,633 18,206 9,739 7,314  08,239 3,945 7,402 8,974 19,524 18,010	Net lo  Number of returns (16) 75,696 56,796 7,547 11,021 6,150 4,406 7,808 8,581 2,883 5,372 1,313 459 190 40 20 18,900 6,152	Amount (Thousend dollars) (17) 15e,512 79,334 2,4e0 9,483 5,651 2,503 8,874 10,726 4,381 12,786 10,714 4,138 1,224 1,621 77,180 53,204	Number of returns (18) 1,080,592 1,380,155 17,064 133,553 131,941 135,225 117,027 129,317 115,000 93,837 99,438 08,627 187,434 08,339 71,247 12,410 3,520 1,204 12,410 3,520 1,204 103 244,439 10,470 30,535 08,400 105,44 40,708	gain  Amount (Thousam dollars (19)  2,514,2  2,334,4  45,2 60,6 102,6 83,1 79,8 61,4 103,2 140,6 124,4 441,7 214,0 156,2 140,6 179,8 25,5	t Numbr (200 120 120 120 120 120 120 120 120 120	Net loss  er Amm (Net loss)  (Proposition of the	wunt and re- ) (; ,889 ; ,941 ; ) ,492 ,784 ; ,944 ; ,944 ; ,945 ; ,966 ; ,968 ; ,968 ; ,968 ; ,978	sales	of inble rty  Amount (**Tour and do ! fars) (23) 25,277 20,370 987 1,477 8,130 1,760 2,469 8,868 3,127 1,036 3,300 121 40 7 9 4,909 (**!	Ne Number of return (24) 6,33 3,93 2,78 2,78 2,39 (.)	capital t gain  Amount (25)  7 6,332  4 5,100  7 2,273  7 3,88  8 38  8 38  9 1,232  1 149  9 1,232  (•)	A ssets   Net	Amount (Mousand dollars) (27) e3,40e le,233
Classes  Grand total	Number of returns (14)  272,202  212,367 (*) 17,959 24,485 23,089 16,315 21,349 16,012 13,289 13,787 7,792 21,772 411,381 18,339 3,307 3,307 3,307 259 59,834 3,896 8,356 15,315 18,900 10,539 2,828	Amount (Mousand dellars) (15) 1,070,125 1,007,888 (*) 21,122 42,520 45,623 43,979 56,136 52,414 56,786 43,402 31,106 124,209 88,945 235,990 88,214 35,633 18,206 9,739 7,314 68,239 3,945 7,402 8,974 17,524	Net lo  Number of returns  (16)  75,090  50,790  - 7,547  11,021  0,150  4,400  7,808  8,581  2,883  5,372  1,313  459  190  40  20  18,900  0,152  0,998	Amount (Thousend dollare) (17) 15e,512 79,334 - 2,-e0 9,283 5,651 2,503 8,87+ 10,728 4,381 12,786 -,071 4,138 1,224 1,821 77,180 53,209	Number of returns (18) 1,080,592 1,380,155 17,004 133,553 131,941 135,225 117,027 129,317 115,000 93,837 99,438 08,027 129,410 3,520 187,434 08,339 17,247 12,410 3,520 1,204 227 103 294,439 10,470 30,335 08,402 105,44	Amount (Thousand of Harman (19) 2,514,2 2,334,4 5,2 60,5 102,7 83,1 79,3 69,8 69,8 69,4 108,2 4,4 441,7 214,0 156,2 140,5 70,2 91,0 179,8 25,5 5,5 1,4 3,2 24,2 42,2 43,2 24,2 43,2 24,2 44,2 4	t Numbries  t of returned for r	Net loss  er (Theorem   Ammer   (Theorem   Ammer   (Theorem   (Theorem   (American   (Amer	wint and residue (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	sales	of inble rty  Amount (**Tour and do ! fars) (23) 25,277 20,370 987 1,477 8,130 1,760 2,469 8,868 3,127 1,036 3,300 121 40 7 9 4,909 (**!	Ne Number of return (24) 6,33 3,93 2,78 2,78 2,39 (*)	capital t gain  Amount (25)  7 6,332  4 5,100  7 2,273  7 318  6 69  1 149  5 22  3 259  9 1,232	A ssets   Net	Amount (Mousand dollars) (27) e3,40e le,233
Crand total.  Taxable returns, total.  \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$6,000. \$7,000 under \$6,000. \$8,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$50,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$200,000 under \$100,000. \$200,000 under \$100,000. \$200,000 under \$100,000. \$200,000 under \$1,000. \$200,000 under \$1,000. \$200,000 under \$1,000. \$200 under \$1,000. \$200 under \$1,000. \$3,000 under \$1,000. \$2,000 under \$1,000. \$2,000 under \$1,000. \$3,000 under \$1,000. \$3,000 under \$1,000. \$4,000 under \$1,000. \$4,000 under \$1,000.	Number of returns (14)  272,202  212,367 (*) 17,959 24,485 23,089 16,315 21,349 16,012 13,289 13,787 7,792 21,772 411,381 18,339 3,307 3,307 3,307 259 59,834 3,896 8,356 15,315 18,900 10,539 2,828	Amount (Thousand dollars) (15)  1,070,125  1,007,888 (*) 21,122 42,520 45,623 43,979 50,136 52,414 56,786 43,402 31,100 124,209 88,945 233,990 88,214 35,633 18,206 9,739 7,314  08,239 3,945 7,402 8,974 19,524 18,010	Net lo  Number of returns  (16)  75,090  50,790  - 7,547  11,021  0,150  4,400  7,808  8,581  2,883  5,372  1,313  459  190  40  20  18,900  0,152  0,998	Amount (Thousend dollare) (17) 15e,512 79,334 - 2,-e0 9,283 5,651 2,503 8,87+ 10,728 4,381 12,786 -,071 4,138 1,224 1,821 77,180 53,209	Number of returns (18) 1,080,592 1,380,155 17,064 133,553 131,941 135,225 117,327 129,317 115,000 93,837 19,438 08,027 127,434 12,410 3,520 1,204 227 103 294,439 10,470 30,332 68,402 105,94 40,708 12,505 5,757	Amount (Thousam dollars) (19) 2,514,2 2,334,4 5,2 60,6 102,6 83,1 79,3 69,8 61,4 103,2 24,4 441,7 214,0 176,2 91,0 179,8 25,3,3 3,8 5,4,4 242,3 3,8 5,4,4 243,3 3,8 5,4,4 244,3 3,8 25,5 24,0 1,0 1,0 1,0 1,0 1,0 1,0 1,0 1,0 1,0 1	t Numbr of returned for returne	Net loss  er (7000) (21) (22) (422 18) (400) (40	wunt and re- ) (; ,889 ; ,941 ; ),492 ,784 ; ,644 ; ,945 ; ,966 ; ,968 ; ,969 ; ,969 ; ,970 ;	sales	of inble rty  Amount (**Tour and do ! fars) (23) 25,277 20,370 987 1,477 8,130 1,760 2,469 8,868 3,127 1,036 3,300 121 40 7 9 4,909 (**!	Ne Number of return (24) 6,33 3,93 2,78 1,03 0 1 2,39 (*) (*) (*) 4,78	capitit gain  Amount  (Division of the content of t	A ssets   Net	Amount (Mousand dollars) (27) e3,40e le,233

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Scurces of Data, Description of the Sample, and Limitations of the Data."

Table 6 .—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

														_
	Dividends in adjusted gross		Interest received		Pensions and			Rer	its		Royalties			
Adjusted gross income	income		Interest received		annuities (taxable portion)		Net income		Net loss		Net income		Net loss	
classes	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	of returns	(Thousand dollars)	of returns	(Thousand dollars)	of returns	(Thousand dollars)	of returns	(Thousand dollars)	of returns	(Thousand dollars)	of returns	(Thousand dollars)	of returns	(Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	2,261,208	4,743,084	9,093,162	4,583,638	896,586	1,528,851	1,026,156	1,106,304	409,413	296,869	121,405	178,688	4,632	4,403
Taxable returns, total	1,830,478	4,397,611	7,255,355	3,860,072	616,760	1,186,838	657,896	902,337	305,029	187,889	91,024	162,511	4,624	4,270
Under \$1,000 \$1,000 under \$2,000	14,191	3,386 73,656	125,242 1,123,838	16,815 242,467	(+) 49,401	(*) 49,258	(*) 76,059	(*) 43,163	(*) 27,399	(*)	(+) 7,547	(*)	-	
\$2,000 under \$3,000	185,120	129,357	943,801	412,026	145,321	202,371	95,448	88,358	28,590	11,323	5,170	5,024 3,792		-
\$3,000 under \$4,000 \$4,000 under \$5,000	154,556 180,552	112,765 155,353	913,344 875,135	396,341 338,752	106,149 81,808	205,097 162,602	88,464 72,855	82,803 82,489	37,547 29,555	15,559 16,339	15,481 10,162	14,918 12,574	(*) -	(+)
\$5,000 under \$0,000 \$0,000 under \$7,000	173,939 152,480	190,712 163,487	758,968 640,007	325,151 293,289	50,942 44,455	133,227 97,198	58,827 55,095	75,996 54,037	40,093 28,652	27,2 <sub>0</sub> 0 17, <sub>6</sub> 75	7,613 6,689	3,618 2,870	(*)	(*)
\$7,000 under \$3,000 \$8,000 under \$9,000	139,049 120,482	209,604 183,854	482,986 395,112	215,884 253,819	21,8 <sub>0</sub> 0 28,772	51,752 63,440	37,988 40,399	42,254 54,037	21,072 22,103	8,664 12,654	6,394	14,131	-	_
\$9,000 under \$10,000	97,800	133,736	202,437	165,653	13,525	42,011	21,687	34,647	21,303	10,080	3,714	9,298	13	_
\$10,000 under \$15,000 \$15,000 under \$20,000	239,278 87,958	535,886 350,824	474,998 122,123	497,574	34,515 13,857	85,740 37,464	57,454 22,024	122,195 68,806	27,522 8,570	18,867 10,580	10,359 5,087	9,635 7,399	2,230	1,096
\$20,000 under \$50,000 \$50,000 under \$100,000	97,604 16,903	935,974 464,74	114,159 17,094	327,981 86,113	13,939 2,399	39,000 10,496	23,718 3,909	110,179 27,750	9,162 1,591	15,304 7,572	8,727 1,954	31,119 19,553	127	
\$100,000 under \$200,000	4,515	289,582	4,384	36,235	618	3,591	971	8,372	443	2,035	626	13,160	54	308
\$200,000 under \$500,000 \$500,000 under \$1,000,000	1,442 262	213,433 74,756	1,371 240	17,263 5,629	135 27	1,328 369	313 68	3,118 1,451	174 38	1,307 887	244 44	7,115 3,925	21	
\$1,000,000 or more	123	175,497	116	6,137	12	108	35	673	24	702	22	3,755	1	
Nontaxable returns, total	430,727	345,474	1,837,807	723,563	279,827	342,012	368,261	263,970	104,384	108,982	30,380	16,177	(*)	(*)
No adjusted gross income Under \$600	10,981	7,831 10,881	45,313 462,362	24,645	(+) 6,156	(*)	9,441 42,307	7,484 13,541	31,021 19,066	70,085 9,124	2,854	2,410	(*)	(*)
\$5000 under \$1,000 \$1,000 under \$2,000	92,492 157,863	22,801 76,714	535,451 558,639	89,844 317,942	31,743 151,083	21,465 158,695	56,473 192,414	28,652 132,220	13,109 28,885	10,172	9,137	2,764 3,556	ŧ -	-
\$2,000 under \$3,000	65,601	60,785	171,945	148,470	68,444	120,033	44,004	40,613	7,940	7,984 6,820	12,315	5,095	<u> </u>	-
\$3,000 mder \$4,000 \$4,000 under \$5,000	21,142 7,143	32,337 14,404	37,261 9,531	37,126 12,291	14,195	25,083 8,946	12,500	13,527 21,933	2,024	1,132	{ -	-	[ ]	=
\$5,000 or more	13,836	119,661	17,305	49,317	,				2,339	3,065	(+)	(*)		
Returns under \$5,000 Returns \$5,000 under \$10,000.	693,476	700,330 911,635	5,801,862 2,552,958	2,080,648	003,961 165,804	961,254 387,858	694,398 222,355	542,410 278,340	226,328 134,715	159,618 78,102	69,414 24,686	50,759 31,544	1,199 1,984	
Returns \$10,000 under \$15,000 Returns \$15,000 or more	240,991 211,206	547,577 2,583,542	476,610 261,732	503,291 720,048	35,209 31,612	86,823 92,916	57,943 51,460	122,445 222,609	28,249	19,349 39,800	10,426 16,879	9,847 86,538	589 760	261 1,968
			N N		,	/ /	,	444,000	20,121	37,000	10,012	00,000	,00	1,700
	<u> </u>	Estates a		,		all business			20,121	T			<del></del> -	<del></del>
Adjusted grass income	Net i					all business		ons	Other	T	y exclusio		Moving ex	pense
Adjusted gross income classes	Number	Estates a	nd trusts Net l	oss Amount	Sm Net p	all business	s corporatio	ons	]	Sick pa	y exclusio	nt N	Moving exideduct:	pense ion Amount
		Estates a	nd trușts Net l	oss	Sm Net p	all business	s corporatio	ons	Other	Sick pa	Amou	nt Nu	Moving exideduct:	pense ion
	Number of	Estates and noome  Amount (Thousand	nd trusts Net 1 Number Of	oss Amount (Thousand	Sm Net p Number of	all business rofit  Amount (Mousand	Net I	ons Loss Amount (Thousand	Other sources (Thousand	Sick pa	Amou	nt Ni and	Moving expedience:	pense ion Amount (Thousand
	Number of returns	Estates and noome  Amount (Thousand dollars)	Net 1  Number  of  returns	OSS  Amount (Thousand dollers)	Net p Number of returns	all business rofit  Amount (Thousand dollars)	Net I  Number  of  returns	Amount (Thousand doilars)	Other sources (Thousand dollars)	Sick pa	Amou (Thous dolla	nt Nu and re) (	Moving ex deduct: mber of turns	pense ion  Amount (Thousand dollars)
classes	Number of returns (42)	Estates and normal (Thousand dollars)	Net 1 Number of returns	Amount (Thousand dollers) (45)	Sm Net p Number of returns (40)	all business rofit  Amount (Thousand dollars) (47)	Net I Number of returns (48)	Amount (Thousand dollars) (49)	Other sources (Thousand dollars)	Sick pa Number of returns (51)	Amou (Thous dolla) (52)	nt Nu and res) (823	Moving exideduct:	pense ion  Amount (Thousand dollars) (54)
Classes  Grand total	Number of returns (42) 209,623 167.770 (*)	Estates a: ncome  Amount (Thousand dollars) (43) 430,388 441,494 (+)	Net 1 Number of returns (44) 9,708 7,485	Amount (Thousand dollers) (45) 14,505	Net p Number of returns (40) 32,903	Amount (Thousand dollars) (47)	Net I Number of returns (48)	Amount (Thousand dollars) (49) 31,390	Other sources (Thousand dollars) (50) 411,093	Sick pa  Number of returns (51)  120,8	Amou (Thous dollar (52 84, 11 74,	nt Ni and re) (823	Moving exideduct: umber of turns 53) 43,084	Amount (Thousand dollars) (54) 13,814
Classes  Crand total	Number of returns (42) 209,623 167,770 (*) 1c,86c 7,642	Estates a: ncome  Amount (Thousand dollars) (43) 480,388 441,444 (+) 14,454 7,359	Number of returns (44)	Amount (Thousand dollers) (45) 14,505	Net p Number of returns (40) 32,903	Amount (Mousand dollars) (47) 198,593	Net : Number of returns (48) 5.898	Amount (Thousand dollars) (49) 31,390	Other sources (Thousand dollars) (50) 411,093 450,533 14 51,003 41,495	Sick ps  Number of returns (51)  120,8  121,7  (*) 10,0	Amou (Thous dolla (52 69 84, 11 74, (*) 28 12,	nt Number of Num	Moving exideduct: umber of turns 53) 43,084	Amount (Thousand dollars) (54) 13,814
Crand total	Number of returns (42) 209,623 161,770 (*) 16,866 7,642 2,617	Estates and neome  Amount (Thousand dollars)  (43)  430,388  441,444  (+) 14,454	Net 1 Number of returns (44) 9,708 7,485	Amount (Thousand dollers) (45) 14,505	Net p Number of returns (40) 32,903 29,703 (*)	Amount (Mousand dollars) (47) 198,593 195,010 (*)	Net I Number of returns (48) 5.898 4,564	Amount (Thousand dollars) (49) 31,390 18,997	Other sources (Thousand deliars) (50) 411,093 450,533	Sick ps  Number of returns (51)  120,8  121,7  (*) 10,00 18,0	Amou   (Thous dolla   (52   69   84,   11   74,   - (*)   28   12,   52   11,	nt Nt and res) (823	Moving exideduct: Immber of turns 53) 43,084	Amount (Thousand dollars) (54) 13,757
Classes  Grand total  Taxable returns, total  \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$5,000	Number of returns (42) 209,623 161.770 (*) 1c.8cc 7,642 3,724 22,617 14,090	Estates and neome  Amount (Thousand dollers) (43) 480,388  441,494 (+) 14,454 7,369 9,802 34,402 29,045	Net 1 Number of returns (44) 9,708 7,485	Amount (Thousand dollers) (45) 14,505	Net p Number of returns (40) 32,903 29,703 (*)	Amount (Thousand dollars) (47) 198,593 195,010 (.) 10,547	Net I Number of returns (48) 5.898 4,564	Amount (Thousand dollars) (49) 31,390 18,997	Other sources (Thousand dellars) (50) 411,093 450,533 14,51,003 41,495 39,739 53,571 51,435	Sick ps Number of returns (51) 120,3 121,7 (*) 10,0 18,0 17,0 17,0	Amou (Thouse dollar (52 69 84,	nt Nu and re ) ( 823	Moving exp deduct: umber of turns 533 43,084 43,382 9,724	Amount (Thousand dollars) (54) 13,757
Classes  Grand total  Taxable returns, total  Under \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,500 under \$5,000 \$5,000 under \$7,000 \$5,000 under \$7,000	Number of returns (42) 209,623 167.770 (*) 16,856 7,642 24,617 14,090 7,808 7,541	Estates and neome  Amount (Thousand dollars) (43)  480,388  441,494 (+) 14,454 7,359 9,802 34,402 29,945 8,070 19,527	Net 1 Number of returns (44) 9,708 7,485	Amount (Thousand dollars) (45) 14,505 7,094 - (+) - (-)	Net p Number of returns (40) 32,903 29,703 (*)	Amount (Thousand dollars) (47) 198,593 195,010 (.) 10,547	Net I Number of returns (48) 5.898 4,564	Amount (Thousand dollars) (49) 31,390 18,997	Other sources (Thousand dollars) (50) 411,093 456,533 14,495 39,739 53,571 51,435 28,473 20,964	Sick ps  Number of returns (51)  12e,8  121,7  (*) 10,0 18,0 17,6 17,8 19,2,2 10,9	Amou (Mous dollars) (76,000 ) (72,000 ) (74,00	nt Nt and re) ( ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	moving exideduct: mber of turns 533 43,084 43,382 9,724 9,918 8,244	Amount (Thousand dollars) (54) 13,814 13,757 - 1,547 5,615 2,222
Classes  Crand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$3,000 under \$4,000 \$4,500 under \$5,000 \$4,500 under \$5,000 \$5,000 under \$7,000 \$7,500 under \$8,000 \$3,500 under \$8,000 \$4,000 under \$10,000	Number of returns (42) 209,623 167,770 (*) 16,866 7,642 24,617 14,090 7,808	Estates an neome  Amount (Thousand dollars) (43)  480,388  441,494 (*) 14,454 7,369 6,802 34,402 29,045 8,070 19,527 13,509 9,358	Net 1 Number of returns (44) 9,708 7,485	Amount (Thousand doilors) (45) 14,505 7,094 - (+)	Sm Net p Number of returns (40) 32,903 29,703 (*) 8,334	Amount (Mousand dollars) (47) 198,593 195,010 (*) 10,500	Net: Number of returns (48) 5.898 4,564	Amount (Thousand dollars) (49) 31,390 18,997	Other sources (Thousand dollars) (50) 411,693 456,533 456,533 41,495 39,739 53,571 51,435 28,473 20,904 24,442 17,764	Sick ps  Number of returns (51)  12e,8  121,7  (*) 10,0 18,0 17,6 17,8 19,2,2 10,9	Amount   A	nnt Numard res) re (806 649 530 800 622 }	Moving ex deduct.  mber of turns   533   43,684   43,382   9,724   9,175	pense ion  Amount (Thousand dollars) (54)  13,814  13,757  1,547  5,615 2,222 2,772
Classes  Crand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$3,000 under \$4,000 \$4,500 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$7,00 \$7,500 under \$8,000 \$3,500 under \$8,000 \$3,500 under \$8,000	Number of returns (42) 209,623 167,770 (*) 1c,86c 7,642 22,617 14,090 7,808 7,541 12,300 5,985 22,682	Estates and neome  Amount (Thousand dollars) (43)  480,388  441,494 (+) 14,454 7,359 6,802 34,402 29,045 8,070 19,527 13,509 9,358 58,095	Net 1 Number of returns (44) 9,708 7,485	Amount (Thousand dollars) (45) 14,505 7,094 - (+) - (+)	Sm Net p Number of returns (40) 32,903 29,703 (*) 8,334 - 0,025	Amount (Mousand dollers) (47) 198,593 195,010 (*) 10,547	Net:  Number of returns  (48)  5.898  4,504  (+)	Amount (Thousand dollars) (49) 31,390 18,997 - (*)	Other sources (Thousand dellars) (50) 411,093 450,533 41,495 39,739 53,571 51,435 28,473 20,994 24,442 17,764 45,919	Sick pe  Number of returns (51)  120,8  121,7  (*) 10,0 18,0 17,0 17,8 19,2 10,9 11,1	Amou (Mous dolla) (52 (Mous dolla) (53 (Mous dolla) (53 (Mous dolla) (54 (	nt Number	Moving ex, deduct mber of turns 533 43,684 43,382 9,724 9,918 8,244 9,175 4,764	Amount (Thousand dollars) (54) 13,814 13,757 5,615 2,222 2,772 945
Classes  Grand total	Number of returns (42) 209,623 167,770 (*) 16,866 7,642 24,617 14,090 7,808 7,541 12,300 5,985 22,682 11,339 20,396	Estates an neome  Amount (Thousand dollars) (43)  430,388  441,444 (+) 14,454 7,369 9,802 34,402 29,045 8,070 19,527 13,509 9,358 58,695 37,237 112,803	Net 1 Number of returns (44) 9,708 7,485 (+) (+) (+) 1,244 924	Amount (Thousand dollars) (45) 14,505 7,094 - (+) - (+) - 2,903 1,209	Sm Net p Number of returns (40) 32,903 29,703 (*) 8,334	Amount (Mousand dollars) (47) 198,593 195,010 (a) 10,500 24,597 23,517 57,715	Net: Number of returns (48) 5.898 4,564  (+)  1,129	Amount (Thousand dollars) (49) 31,390 18,997 - (*) 2,515	Other sources (Thousand dollars) (50) 411,693 456,533 456,533 41,495 (39,739 53,571 51,435 28,473 20,964 24,442 17,764 45,919 23,460 35,992	Sick ps  Number of returns (51)  120,8  121,7  (*) 10,0 18,0 17,0 19,2 10,9  11,11	Amou (Mous dollar) (70 %) (52 %) (52 %) (52 %) (52 %) (52 %) (52 %) (53	nt Number of Num	Moving ex deduct.  mber of turns   533   43,684   43,382   9,724   9,175	pense ion  Amount (Thousand dollars) (54)  13,814  13,757  1,547  5,615 2,222 2,772
Classes  Grand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,500 under \$5,000 \$5,000 under \$0,000 \$5,000 under \$7,00 \$7,500 under \$9,000 \$4,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$50,000 \$30,000 under \$50,000 \$30,000 under \$20,000	Number of returns (42) 209,623 167.770 (*) 16,866 7,642 22,617 14,090 7,808 7,541 12,300 5,985 22,682 11,339 20,396 4,027 1,245	Estates an neome  Amount (Thousand dollars)  (43)  480,388  441,444  (*)  14,454  7,359  9,802  34,402  29,045  8,070  19,527  13,509  9,358  58,095  37,237  112,803  41,928  13,588	Net 1 Number of returns (44) 9,708 7,485 (+) (-) (-) (-) 1,244 201 74	Amount (Thousand dollars) (45) 14,505 7,094	Sm Net p Number of returns (40) 32,903 29,703 (*) 8,334 - 0,025 4,952 3,197 4,894 1,043 257	all business refit  Amount (Mousand dollars) (47) 198,593 195,010 (*) 10,547	Net: Number of returns (48) 5.898 4,564  (-)  1,129  700 1,100 205 96	Amount (Thousand dollars) (49) 31,390 18,997 (*) 2,515	Other sources (Thousand dollars) (50) 411,093 450,533 14 51,003 41.495 39,739 53,771 51,435 28,473 20,904 24,442 17,764 45,919 23,460 35,992 10,813 4,417	Sick ps  Number of returns (51)  120,8  121,7  (*) 10,0 18,0 17,6 19,2 10,9 11,1 10,4 1,6 9	Amou (Mous dollar)  (52 69 84, 11 74, - (*) 28 12, 52 11, 58 0, 43 8, 09 5, 77 15, 22 77 1, 26	nt Ne nt	Moving ex deduct mber of turns 533 43,084 43,382 9,724 9,175 4,764 1,115 439 2	pense ion  Amount (Thousand dollars) (54)  13,814  13,757  1,547  5,615  2,222  2,772  945 396 257 2
Classes  Grand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$5,000 under \$4,000 \$5,000 under \$7,000 \$5,000 under \$7,000 \$7,500 under \$9,000 \$4,000 under \$10,000 \$2,000 under \$10,000 \$15,000 under \$10,000 \$25,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$20,000 \$350,000 under \$20,000 \$350,000 under \$20,000 \$350,000 under \$20,000 \$350,000 under \$50,000	Number of returns (42) 209,623 167,770 (*) 16,856 7,642 22,617 14,090 7,808 7,541 12,300 5,985 22,682 11,339 20,396 4,027	Estates an neome  Amount (Thousand dollars) (43)  480,388  441,444 (+) 14,454 7,350 9,802 34,402 29,045 8,070 19,527 13,509 9,388 58,095 37,237 112,803 44,928 12,588 13,403	Net 1 Number of returns (44) 9,708 7,485 (+) (-) (-) (-) 1,244 201 74 39 8	Amount (Thousand dollars) (45) 14,505 7,094 - (*) - (*) - 2,903 1,209 304 443 305 19	Sm Net p Number of returns (40) 32,903 29,703 (*) 8,334 0,025 4,952 3,197 4,894 1,043	Amount (Mousand dollers) (47) 198,593 195,010 (*) 10,547 - 10,506 24,597 23,517 57,715 20,980 14,762 5,099 2,598	Net:  Number of returns  (48)  5.898  4,504  (*)  1,129  700 1,106 205	Amount (Thousand dollars) (49) 31,390 18,997 - (*) 2,515 2,515 2,321 5,078 2,000 1,338 1,403 92	Other sources (Thousand dellars) (50) 411,093 450,533 1,495 39,739 53,571 51,435 28,4773 20,994 44,442 17,764 45,919 23,460 35,992 10,813 4,417 2,411 2,411	Sick ps  Number of returns (51)  120,8  121,7  (*) 10,0 18,0 17,6 19,2 10,9 11,1 10,4 1,6 9	Amou (762	nt Number of Num	moving exideduct mber of turns 533 43,084 43,382 9,724 9,175 4,764 1,115 439	Amount (Thousand dollars) (54) 13,814 13,757 1,547 5,615 2,222 2,772 945 396 257
Classes  Grand total  Taxable returns, total  Under \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,900 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$7,000 \$7,500 under \$7,000 \$3,000 under \$15,000 \$3,000 under \$15,000 \$3,000 under \$15,000 \$40,000 under \$15,000 \$22,000 under \$20,000 \$20,000 under \$100,000 \$20,000 under \$200,000 \$350,000 under \$500,000 \$350,000 under \$500,000 \$350,000 under \$1,000,000 \$3500,000 under \$1,000,000	Number of returns (42) 209,623 167.770 (*) 16.866 7,642 22,617 14,090 7,808 7,541 12,300 5,985 22,682 11,339 20,396 4,027 1,245 417 21 35	Estates and necome  Amount (Thousand dollars) (43)  480,388  441,494 (+) 14,454 7,359 9,802 34,402 29,045 8,070 19,527 13,509 9,358 58,095 37,237 112,803 41,928 18,988 13,403 0,101 5,341	Net 1 Number of returns (44) 9,708 7,485  (+) - (+) - (+) - 1,244 924 201 74 39	(*)  Amount (*) (*) (45)  14,505  7,094  (*)  (*)  (*)  2,903 1,209 304 443 305	Sm Net p Number of returns (40) 32,903 29,703 (*) 8,334  0,025  4,952 3,197 4,894 1,043 257 54	Amount (Mousand dollars) (47) 198,593 195,010 (*) 10,566 24,597 23,517 57,715 20,580 14,762 5,099 2,598 6,047	Net: Number of returns (48) 5.898 4,5e4 (+) 1,129 700 1,10b 205 9b 52 11 14	Amount (Thousand dollars) (49) 31,390 18,997 - (*) 2,515 2,321 5,078 2,000 1,338 1,403 92 2,217	Other sources (Thousand deliars) (50) 411,093 450,533 41,495 39,739 53,571 51,435 28,473 20,994 24,442 17,764 45,919 23,400 35,992 10,813 4,417 2,411 1148 4,109	Sick ps  Number of returns (51)  120,8  121,7  (*) 10,0 18,0 17,0 17,8 19,2 10,9 11,1 10,3	Amou (Rouse della	nt	Moving ex, deduct mber of turns 533 43,684 43,382 9,724 } 9,918 8,244 9,175 4,764 1,115 439 2 1 1 -	Amount (Thousand dollars) (54)  13,814  13,757  1,547  5,615 2,222 2,772  945 396 257 2
Classes  Grand total  Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$7,000 \$7,500 under \$7,000 \$4,000 under \$10,000 \$4,000 under \$10,000 \$15,000 under \$15,000 \$15,000 under \$20,000 \$22,000 under \$20,000 \$25,000 under \$50,000 \$20,000 under \$50,000 \$300,000 under \$50,000 \$200,000 under \$1,000,000 \$1,000,000 or more	Number of returns (42) 209,623 167,770 (*) 16,856 7,642 2,617 14,090 7,808 7,541 12,300 5,985 22,682 11,339 20,396 4,027 1,245 417 35	Estates and necome Amount (Thousand dollars) (43) 480,388 441,494 (+) 14,454 7,359 6,802 34,402 29,045 8,070 19,527 13,509 9,358 58,095 37,237 112,803 41,928 13,403 0,101 5,341 38,893	Net 1 Number of returns (44) 9,708 7,485 } (+)	Amount (Mousand dollars) (45) 14,505 7,094 - (*) - (*) - 2,903 1,209 304 443 305 19 68 (*)	Sm Net p Number of returns (40) 32,903 29,763 (*) 8,334  - 0,025 4,952 3,197 4,894 1,043 257 54 9 6 3,142	Amount (Mousand dollars) (47) 198,593 195,010 (*) 10,566 24,597 23,517 57,715 20,580 14,762 5,699 2,598 6,047 3,283	Net:  Number of returns  (48)  5.898  4,564  (+)  1,129  700 1,10b 205 9b 522 11 14  (*)	Amount (Thousand dollars) (49) 31,390 18,997 - (*) 2,515 2,321 5,078 2,000 1,338 1,403 92 2,217 (*)	Other sources (Thousand deliars) (50) 411,093 450,533 41,495 39,739 53,571 51,435 28,473 20,994 24,442 17,764 45,919 23,460 35,992 10,813 4,417 2,411 1148 4,109	Sick ps  Number of returns (51)  120,8  121,7  (*) 10,0 18,0 18,0 17,0 17,8 19,2 10,9 11,1 10,3 1,6 9  (*)	Amou (Mous dollar)  (70	nt Number of Num	Moving ex deduct mber of turns 533 43,084 43,382 9,724 9,175 4,764 1,115 439 2	Amount (Thousand dollars) (54) 13,814 13,757 1,547 5,615 2,222 2,772 945 396 257 2
Classes  Grand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,500 under \$7,000 \$7,500 under \$10,000 \$2,000 under \$10,000 \$15,000 under \$10,000 \$15,000 under \$20,000 \$250,000 under \$20,000 \$250,000 under \$20,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$1,000,000 \$1,000,000 or more  No adjusted gross income	Number of returns (42) 209,623 167,770 (*) 16,856 7,642 22,617 14,090 7,808 7,541 12,300 5,985 22,682 11,339 20,339 4,027 1,245 41,7 21 35 41,852 (*)	Estates an neome  Amount (Thousand dollars) (43)  430,388  441,494 (+) 14,454 7,369 9,802 34,402 29,045 8,070 19,527 13,509 9,358 58,695 37,237 112,803 41,928 13,403 0,101 5,341 38,893 (+)	Net 1 Number of returns (44) 9,708 7,485 (+) (+) (+) 1,244 201 74 39 8 3	Amount (Mousand dollars) (45) 14,505 7,094 (+) (-) (-) (-) 1,209 364 443 305 19 68	Sm Net p Number of returns (40) 32,903 29,703 (*) 8,334 - 0,025 4,952 3,197 4,894 1,043 257 54	Amount (Mousand dollars) (47) 198,593 195,010 (*) 10,566 24,597 23,517 57,715 20,580 14,762 5,099 2,598 6,047	Net: Number of returns (48) 5.898 4,5e4 (+) 1,129 700 1,10b 205 9b 52 11 14	Amount (Thousand dollars) (49) 31,390 18,997 - (*) 2,515 2,321 5,078 2,000 1,338 1,403 92 2,217	Other sources (Thousand dollars) (50) 411,093 450,533 14 51,003 41,495 39,739 53,571 51,435 28,473 20,964 24,442 17,764 45,919 23,460 35,992 10,813 4,417 2,411 2,411 2,412 3,148 4,109	Sick ps  Number of returns (51)  120,8  121,7  (*) 10,0 18,0 17,8 19,2 10,9  11,1 10,3 1,6 9  (*)	Amount   A	nt Nt and re (1) (823	Moving ex, deduct mber of turns 533 43,684 43,382 9,724 } 9,918 8,244 9,175 4,764 1,115 439 2 1 1 -	Amount (Thousand dollars) (54) 13,814 13,757 1,547 5,615 2,222 2,772 945 396 257 2
Classes  Grand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$7,000 \$3,000 under \$7,000 \$4,000 under \$10,000 \$4,000 under \$10,000 \$4,000 under \$10,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$200,000 \$20,000 under \$200,000 \$100,000 under \$200,000 \$100,000 under \$1,000,000 \$100,000 under \$1,000,000 \$1,000,000 or more  Nontaxable returns, total  No adjusted gross income  Urder \$600  \$100 \$1,000 under \$1,000,000 \$100 \$	Number of returns (42) 209,623 167,770 (*) 16,856 7,642 2,617 14,090 7,808 7,541 12,300 5,985 22,682 11,339 20,396 4,027 1,245 417 21 35 41,852 (*)	Estates an neome  Amount (Thousand dollars) (43)  480,388  441,494 (+) 14,454 7,309 9,802 34,402 29,045 8,070 19,527 13,509 9,358 58,095 37,237 112,803 41,928 13,588 13,403 0,101 5,341 38,893 (+) 4,270	Net 1 Number of returns (44) 9,708 7,485 } (+)	Amount (Mousand dollars) (45) 14,505 7,094 - (*) - (*) - 2,903 1,209 304 443 305 19 68 (*)	Sm Net p Number of returns (40) 32,903 29,763 (*) 8,334  - 0,025 4,952 3,197 4,894 1,043 257 54 9 6 3,142	all business rofit  Amount (Mousand dollars) (47)  198,593  195,010 (*)  10,500  24,597 23,517 57,715 20,980 14,762 5,099 2,598 6,047 3,583 (*) (*)	Net: Number of returns (48) 5.898 4,5e4 (*) 1,129 1,129 1,106 205 96 114 (*) (*)	Amount (Thousand dollars) (49) 31,390 18,997 - (*) 2,515 2,321 5,078 2,000 1,338 1,403 92 2,217 (*) (*)	Other sources (Thousand deliars) (50) 411,093 450,533 41,495 39,739 53,571 51,435 28,473 20,994 24,442 17,764 45,919 23,460 35,992 10,813 4,417 2,411 2,411 4,109 344,839 392,980 35,531 10,064	Sick ps  Number of returns (51)  120,8  121,7  (*) 10,0 18,0 17,6 19,2 10,9  11,11  10,3 1,0 9,9  (*)	Amou (Mous dollar)  (70	nt No	Moving ex, deduct mber of turns 533 43,684 43,382 9,724 } 9,918 8,244 9,175 4,764 1,115 439 2 1 1 -	Pense ion  Amount (Thousand dollers) (54)  13,814  13,757  1,547 5,615 2,222 2,772  945 396 257 2 1 (*)
Classes  Grand total  Taxable returns, total  Under \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$7,500 under \$8,000 \$6,000 under \$1,000 \$7,000 under \$1,000 \$1,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$100,000 \$20,000 under \$100,000 \$20,000 under \$100,000 \$10,000 under \$500,000 \$200,000 under \$1,000,000 \$100,000 or more  Nontexable returns, total  No adjasted gross income  Under \$00 \$3,000 under \$1,000 \$3,000 under \$1,000 \$3,000 under \$2,000	Number of returns (42) 209,623 167,770 (*) 1c,86c 7,642 24,617 14,090 7,8008 20,396 4,027 1,245 41,7 21 35 41,852 (*) 13,292 10,517	Estates an neome  Amount (Thousand dollars) (43)  480,388  441,4'4 (+) 14,454 7,350 9,382 34,402 29,045 8,070 19,527 13,509 9,388 58,095 37,237 112,803 41,928 13,403 0,101 5,341 38,893 (+) 4,270 7,552	Net 1 Number of returns (44) 9,708 7,485  (*)	(*)  (*)  (*)  (*)  (*)  (*)  (*)  (*)	Sm Net p Number of returns (40) 32,903 29,703 (*) 8,334 - 0,025 4,952 3,197 4,894 1,043 257 54 9 0 3,142 (*)	all business rofit  Amount (Mousand dollars) (47)  198,593  195,010 (*)  10,500  24,597 23,517 57,715 20,980 14,762 25,989 2,598 6,047 3,583 (*) (*)	Net:  Number of returns  (48)  5.898  4,564  (+)  1,129  700 1,10b 205 9b 522 11 14  (*)	Amount (Thousand dollars) (49) 31,390 18,997 (*) 2,515 2,321 5,078 2,000 1,338 1,403 92 2,217 (*) (*)	Other sources (Thousand deliars) (50)  411,693  450,533  450,533  451,495  28,473 20,964 24,442 17,764 45,919 23,460 35,992 10,813 4,417 2,411 3,48 4,169  344,839  392,980  35,531 10,084 33,757	Sick ps  Number of returns (51)  120,8  121,7  (*) 10,00 18,00 17,00 19,20 10,9 11,11 10,5 1,60 (*) (*) (*)	Amount   A	nt No	Moving ex deduct:  mber of turns   533   43,084   43,382   9,724   9,175   4,764   1,115   439   2   1   -     (*)	pense ion  Amount (Thousand dollars) (54)  13,814  13,757  1,547  5,615  2,222  2,772  945  396  257  2  (*)  (*)
Classes  Grand total  Taxable returns, total  Under \$1,000 under \$2,000 \$3,000 under \$3,000 \$3,000 under \$3,000 \$3,000 under \$5,000 \$4,500 under \$5,000 \$5,500 under \$7,000 \$7,500 under \$1,000 \$7,500 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$100,000 \$20,000 under \$100,000 \$20,000 under \$100,000 \$20,000 under \$100,000 \$200,000 under \$100,000 \$200,000 under \$100,000 \$200,000 under \$100,000 \$200,000 under \$2,000 \$200,000 under \$1,000,000 \$1,000,000 under \$2,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000,000 \$20,000 under \$2,000	Number of returns (42) 209,623 1e^1,770 (*) 1e,86e 7,642 2,617 14,090 7,808 7,541 12,300 5,985 22,682 20,396 4,027 1,245 41,7 21 35 41,852 (*) 13,292 10,517	Estates an necome  Amount (Thousand dollars) (43)  480,388  441,4'4 (+) 14,454 7,359 8,070 19,527 13,509 9,358 58,095 37,237 112,803 41,928 13,043 c,101 5,341 38,893 (+) 4,276 7,562 12,621	Net 1 Number of returns (44) 9,708 7,485  (+)	(*)  (*)  (*)  (*)  (*)  (*)  (*)  (*)	Sm Net p Number of returns (40) 32,903 29,703 (*) 8,334  0,025  4,952 3,197 4,894 1,043 257 54 9 0 3,142 (*)	all business rofit  Amount (Mousand dollars) (47)  198,593  195,010  (a)  10,500  24,597 23,517 57,715 20,880 14,762 5,099 2,598 6,047 3,283 (*)  (*)	Net: Number of returns (48) 5.898 4,564  (*)  1,129  760 1,106 205 96 52 11 14 (*) (*)	Amount (Thousand doilars) (49) 31,390 18,997 - (*) 2,515 2,321 5,078 2,000 1,338 1,403 92 2,217 (*) (*)	Other sources (Thousand dollars) (50)  411,693  456,533  456,533  41,495  39,739  53,571  51,435  28,473  20,904  24,442  17,764  45,919  23,460  35,992  10,813  4,417  2,411  148  4,109  344,839  302,980  35,531  10,064  33,797  8,391  33,891  33,891  33,891	Sick ps  Number of returns (51)  120,8  121,7  (*) 10,00 18,00 17,00 19,20 10,9 11,11 10,5 1,60 (*) (*) (*)	Amou (Mous dollar)  (70	nt No	Moving ex deduct:  mber of turns   533   43,084   43,382   9,724   9,175   4,764   1,115   2   1   -     (*)   -     (*)   -     (*)   -	pense ion  Amount (Thousand dollars) (54)  13,814  13,757  1,547  5,615  2,222  2,772  945 396 257 2 1
Classes  Grand total  Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$7,000 \$7,500 under \$7,000 \$7,500 under \$10,000 \$2,000 under \$10,000 \$2,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$2,000,000 \$30,000 under \$2,000,000 \$30,000 under \$2,000,000 \$30,000 under \$2,000 \$3,000 under \$2,000 \$4,000 under \$2,000 \$3,000 under \$2,000 \$4,000 under \$2,000 \$3,000 under \$2,000 \$4,000 under \$2,000 \$3,000 under \$2,000 \$3,000 under \$2,000 \$3,000 under \$2,000 \$4,000 under \$2,000 \$3,000 under \$2,000 under \$2,000 under \$2,000 \$3,000 under \$2,000 under \$2,000 under \$2,000 und	Number of returns (42) 209,623 167.770 (*) 16,866 7,642 22,617 14,090 7,808 7,541 12,300 5,985 22,682 11,339 20,396 4,027 1,245 417 81 35 41,852 (*) 13,242 10,517	Estates an necome  Amount (Thousand dollars) (43)  480,388  441,444 (**) 14,454 7,359 6,802 34,402 29,045 8,070 19,527 13,509 9,358 58,095 37,237 112,803 41,928 13,403 c,101 5,341 38,893 (**) 4,270 7,562 12,621	Net 1 Number of returns (44) 9,708 7,485 (+) (+) (-) (+) 1,244 924 201 74 39 8 3 (+) (+) (+)	(*)  (*)  (*)  (*)  (*)  (*)  (*)  (*)	Sm Net p Number of returns (40) 32,903 29,763 (*) 8,334 0,025 4,952 3,197 4,894 1,043 257 54 9 6 3,142 (*) (*) (*)	Amount (Mousand dollars) (47) 198,593 195,010 (*) 10,500 24,597 23,517 57,715 20,880 (*) (*) (*)	Net: Number of returns (48) 5.898 4,564  (-)  1,129  760 1,106 205 96 52 11 14 (*) (*) (*)	Amount (Thousand doilars) (49) 31,390 18,997 - (*) 2,515 2,321 5,e78 2,000 1,338 1,403 92 2,217 (*) (*) - (*) - (*)	Other sources (Thousand dollars) (50)  411,693  450,533  450,533  14  51,033 41,495 (39,739 53,771 51,435 28,473 20,904 24,442 17,764 45,919 23,460 35,992 10,813 4,417 2,411 3148 4,169  344,839 392,980 35,531 10,064 33,757 8,391 10,064 33,757 8,391 1,481	Sick ps  Number of returns (51)  120,8  121,7  (*) 10,0 18,0 17,0 19,2 10,9  11,1 10,4 1,6 9  (*) (*) (*)	Amount   A	nnt Number (1997) (1997	Moving ex deduct.  mber of turns   533   43,084   43,382   9,724   9,175   4,764   1,115   439   2   1   -     (*)   -     (*)   (*)   -     (*)   (*)   -     (*)   (*)     (*)     (*)	pense ion  Amount (Thousand dollars) (54)  13,814  13,757  1,547  5,615  2,222  2,772  945  396  257  2  (*)  (*)
Classes  Grand total  Taxable returns, total  Under \$1,000 under \$2,000. \$3,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$7,500 under \$1,000. \$7,500 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$100,000. \$20,000 under \$100,000. \$50,000 under \$100,000. \$50,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$200,000 under \$100,000. \$200,000 under \$100,000. \$200,000 under \$200,000. \$2	Number of returns (42) 209,623 1e^1,770 (*) 1e,86e 7,642 2,617 14,090 7,808 7,541 12,300 5,985 22,682 20,396 4,027 1,245 41,7 21 35 41,852 (*) 13,292 10,517	Estates an necome  Amount (Thousand dollars) (43)  480,388  441,4'4 (+) 14,454 7,359 8,070 19,527 13,509 9,358 58,095 37,237 112,803 41,928 13,043 c,101 5,341 38,893 (+) 4,276 7,562 12,621	Net 1 Number of returns (44) 9,708 7,485  (+)	(*)  (*)  (*)  (*)  (*)  (*)  (*)  (*)	Sm Net p Number of returns (40) 32,903 29,703 (*) 8,334  0,025  4,952 3,197 4,894 1,043 257 54 9 0 3,142 (*)	all business rofit  Amount (Mousand dollars) (47)  198,593  195,010  (a)  10,500  24,597 23,517 57,715 20,880 14,762 5,099 2,598 6,047 3,283 (*)  (*)	Net: Number of returns (48) 5.898 4,564  (*)  1,129  760 1,106 205 96 52 11 14 (*) (*)	Amount (Thousand doilars) (49) 31,390 18,997 - (*) 2,515 2,321 5,078 2,000 1,338 1,403 92 2,217 (*) (*)	Other sources (Thousand dollars) (50)  411,693  456,533  456,533  41,495  39,739  53,571  51,435  28,473  20,904  24,442  17,764  45,919  23,460  35,992  10,813  4,417  2,411  148  4,109  344,839  302,980  35,531  10,064  33,797  8,391  33,891  33,891  33,891	Sick ps  Number of returns (51)  120,8  121,7  (*) 10,00 18,00 17,00 19,20 10,9 11,11 10,5 1,60 (*) (*) (*)	Amount   A	nt Number of Num	Moving ex deduct:  mber of turns   533   43,084   43,382   9,724   9,175   4,764   1,115   2   1   -     (*)   -     (*)   -     (*)   -	pense ion  Amount (Thousand dollars) (54)  13,814  13,757  1,547  5,615  2,222  2,772  945 396 257 2 1

return \$15,000 or more..... 32,341 232,237 2,102 5,311 4,495 137,246 2,255 15,540 80,849 2,641 2,031 1,558

Table 6 .—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

	1			EMS, BY	1	7		00112		-								
	Employee expe	business nse	per	mployed sion	1	,					Standard		1.0				Itemi educt	
Adjusted gross income classes				ction	Tota deduct			Total			Minir		10	percent			Cuuci	
	Number of	Amount (Thousand	Of	Amount (Thousand	(Thous	sand	Numbe	er (	Amount Thousan	- 1	Number	Amount (Thousand	Number	. 4	ount usand	Numb	er	Amount (Thousand
	returns	dollars)	returns (57)	dollars)	dolla	_	(6)		dollars		(-2)	dollars)	(, /)		ters)	112	,	dollers)
	(55)	(56)		(58)	(59)		(60)		(61)		(62)	(63)	(64)	(6		(66		(67)
Grand total	469,387	434,236	13,707	9,178	_	_	23,638,		,162,9	-+-		4,843,526	8,545,3		19,398	4,839,	_	6,858,878
Taxable returns, total	436,685 (+)	377,437	12,443	8,957	+	,033 ,056	16,290, clo,		175,7	$\rightarrow$	,330,138 584,930	173,117	7,900,8		41,680 2,618	4,273,	,090 ,15b	5,873,096 1,321
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	33,073 39,307 47,839 53,385	25,003 26,050 47,389 35,251	2,653	382	1,503	,074 ,860 ,318	4,561, 2,902, 2,431, 1,862,	.819 1 .624 .779	907,5 880,5 842,0	93   4 06   2 82	,447,016 ,723,727 427,282 124,481	1,344,302 862,434 185,582 63,234	114,8 178,8 2,004,4 1,738,5	03 98 97 6	2,018 17,692 45,072 95,000 78,837	270, 543, 630, 562,	,398 ,728 ,999	141,080 361,354 512,736 541,791
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	49,723 44,515 48,554 30,391 20,955	41,148 26,395 43,081 32,841 17,730	3,681	4,201 1,037	733		1,287, 943, 621, 407, 249,	.569 .983	701,3 596,8 452,4 332,9 231,0	59 <b>(</b> *) 19 84	21,710	14,699	1,266,49 942,00 621,56 406,99 249,60	77 59 69 43 92 3.	87,024 96,463 52,419 32,092 31,017	551, 453, 321, 251, 150,	,897 ,271	576,099 556,866 444,324 400,506 280,793
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	46,462 10,951 8,900 835 144	41,747 17,218 16,958 3,806 911	2,658 461 50	2,137 534 59	, 336 552 233	,451 ,378 ,804 ,008 ,893	24,	161 726 420 254 216	330,1 47,7 24,1 1,2	04 17	- - -	-	337,10 48,73 24,43 1,23	26 20	30,119 47,704 24,117 1,246 210	95, 104, 17,	029 091 932 621 650	653,332 288,674 538,688 231,762 132,684
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	49 9 3	390 196 375	5 -		41	,515 ,329 ,292		42 5 4		41 5 4	- - -	=	,	42 5 4	41 5 4		495 262 124	101,474 41,324 73,288
Nontaxable returns, total	32,702	56,800	(*)	(+)	3,257	,765	7,341,	,258 2	,276,9	85 6	,762,780	2,199,267	578,4	77	77,719	566,	,278	980,782
No adjusted gross income Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	(*) 9,331 8,145 } 9,142	(*) 14,278 11,017	(*) (+) -	(*) (*)	580	,850 ,109 ,020	3,808, 2,303, 897, 250,	.803	,113,5 691,9 323,3 107,0	43 2 00	,630,036 ,216,795 706,481 174,390	1,107,312 585,516 295,307 88,186	178,19 86,53 191,33	54 22	6,251 6,428 6,428 27,993 18,881	52, 275,		10,288 31,166 256,720 190,852
\$3,000 under \$4,000 \$4,000 under \$5,000	f 5,142	6,392	} =		139	,591 ,184	59.	106	23,9	78	28,695	18,520	75,74 30,41 10,17	11 :	10,458	138, 39,	,231	110,613
\$5,000 or more	(*)	(*)	(*)	(×)	290	,092		.078	3,1	97	(+)	(*)	6,0		3,195		900	286,896
Returns under \$5,000	207,786 194,140 46,462 20,999	191,230 161,197 41,747 40,062	3,584 5,406 1,543 3,174	51e 5,031 895 2,73e	1,005	,644	19,710, 3,515, 337, 74,	407 2	,441,6 ,317,6 ,330,1 ,73,4	47 86	,070,210 22,702 - 5	4,827,933 15,591 - 2	4,640,63 3,492,70 337,23 74,70	05   2,30 28   3:	13,743 02,056 30,186 73,413	2,551, 1,757, 302, 220,	,680 ,843	2,252,166 2,382,998 674,953 1,548,758
				able inco	me							Tax cr	redits					
Adjusted gross income classes	Exemption	Number of returns with no taxable	Numb		mount	be:	me tax fore dits		ement i	ncome	lnves Number	tment	Foreig cred Number			ther to	ax ount	Income tax after credits
	(Thousand	income	retu	(T)	housand ollars)		usand lars)	ef retur	mc (Ti	housand		(Thousand	of returns	(Thousand		(Tho	usand	(Thousand
	dollars) (58)	(69)	(70		(71)	-	72)	(73)		011ar±) (74)	(75)	(7b)	(77)	(78)	(79)	001	1ars) 80)	(81)
Grand total	<b></b>		_	_	692,454	$\vdash$	15,411	945,9	-+-	5,734	220,268	32,964	37,394	11,938	9,91	2	3,916	12,180,867
Taxable returns, total	15,555,56		<b>-</b> 20,570		533,649		90,953	705,1		8,854	187,581	27,471	34,738	9,933	7,38		3,822	12,180,867
Under \$1,000	373,54	6	- 622	.57e	35,441		5,017			_	(•)	(*)	-	-		-	_	5,014
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	3,066,45 2,545,17 2,447,57 1,991,50	7	- 4,832 - 3,440 - 3,062 - 2,425	352 4, 778 c, 207 7,	581,066 750,754 809,476 506,347	1,09	68,688 L5,399 90,947 58,087	(*) 149,3 136,0 106,3	327 31 1 54 1	*) 8,530 4,562 1,335	12,539 17,543 29,871 17,826	1,104 2,681 1,758	5,463	275	h	- (*	·) .~	368,162 705,70u (1,073,526
\$5,000 under \$0,000. \$0,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	1,480,42 1,146,36 773,30 568,53 337,71	8 0 0	- 1,838 - 1,396 - 942 - 659 - 406	.966 6, .840 5, .124 4,	318,130 747,511 372,307 285,291 997,236	1,22 1,00	74,869 23,511 07,199 80,602 00,127	77,7 36,7 34,6 32,9 16,3	86 57 139	8,104 4,170 4,438 3,123 2,222	16,331 13,332 10,289 8,635 6,138	3,116 946 1,077	10,545	1,017	5,09	15	44+	1,244,846 1,215,712 1,001,731 826,321 597,062
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	539,87 132,07 125,85 19,94 5,15	3 9 1		.317 1, 351 2, 375 1,	957,753 981,469 966,893 005,433 511,819	50 98 45	91,446 93,187 83,577 85,254 89,226	49,5 22,1 28,7 5,5 1,4	.19 32 62	5,571 2,389 3,336 679 173	19,291 11,128 18,315 3,614 1,025	4,296	3,859 9,130 3,000 1,144	551 2,151 1,971 1,688	1,04	1	269 26 8	498,132 498,132 973,552 450,886 266,469
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,64 29 13	ь	- 1, 	267	340,126 142,403 224,194		3,573 32,241 38,003		55 30 26	56 10 3	371 77 53	101	474 88 43	869 493 894			23 •) 2,992	191,967 81,635 133,252
Nontaxable returns, total	6,995,75				158,307		24,400	247,3	14 1	b,881	32,686	5,492	2,657	2,005	(*)	(-	)	-
No adjusted gross income.  Under \$000. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	120,77 2,469,50 1,639,93 1,595,76 732,59 247,01 97,54	3,823,73 8 2,351,20 8 1,060,64 3 258,84 77,45 8 31,43	34 27 44 112 16 129 33 20 34 2	771 172 625 844 788 634	210 26,284 87,409 23,040 5,499 15,693	]	29 3,696 12,741 3,538 877 3,679	} 97,6 120,2 19,6 4,3	.50 1	2,782 1,063 2,758 273	2,787 14,750 9,364 } 5,785	891 1,503	2,657	2,005	() ( 'n )	- (*	-	{
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more	4,393,04	9 23,29 1 1,64	92 5,247 6 638	7 4 26, 445 5,	\$26,198 728,474 259,770 178,012	4,93	88,918 37,719 91,898 86,876	036,1 202,6 43,5	31 2	1,183 2,311 5,571	197,276 56,790 19,424 34,77	9,563 9,022 3,112 11,267	2,942 3,725 0,235 17,886	097 733 763 9,689	*)  *)  -)  1,29	•   ( •   ( •	)	3,347,248 4,905,381 1,282,344 2,595,894

Returns \$15,000 or more .... 288,874 2,406 299,205 ",178,012 2,020,876 58,098 0,009 34,779 11,267 17,886 9,689 1,299 3,353 2,595,894

Footnotes at end of table. See text for "Explanation of classifications and Terme" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 6 .—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES--Continued

			111115,	, BI ADSC	- ONCE	75 71100112		SContinue					<del></del>	
	Tax from re prior year	invesment	Self-employ	ment tax	Those seri	ithheld		ess social	Taxpaym Nonhighway	- 1	Tax with			ecified
Adjusted gross income classes	cred	it			Iax w	tumera		rity taxes ithheld	gasolin		ment com	d invest- panies		le taxes held <sup>5</sup>
	Number of	Amount (Thousand	Number of	Amount (Thousand	Number of	Amount (Thousand	Number of	Amount (Thousand	Number of	Amount Thousand	Number of	Amount (Thousand	- C	Amount (Thousand
	returns	dollars)	returns	dollars)	returns	dollars)	return	dollars)	returns	dollars)	returns	dollars)	returns	dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	90)	(91)	(92)	(93)	(94)	(95)
Grand total  Taxable returns, total	28,245	3,329	940,514		24,715,477	10,850,33	+		182,758	9,621	8,492	3,986		2,423
Under \$1,000	(*)	2,269	14,363	816	18,363,711 557,219	10,487,61 56,41	<del></del>		(*)	(+)	6,695	3,416	3,716	2,400
\$1,000 under \$2,000 \$2,000 under \$3,000		117	135,481 115,903	11,410 14,422	4,353,742 2,980,345	682,18 846,09	7 } 4,	790 422	18,774 14,761	776 638	(*)	(*)	- h	-
\$3,000 under \$4,000 \$4,000 under \$5,000	3,059	237	93,557 79,020	16,320 17,112	2,763,496 2,215,154	1,169,48 1,305,57		773 310	14,955 10,960	689 473	-	` ′ -	.	
\$5,000 under \$0,000 \$0,000 under \$7,000	3,369	411	52,265 47,314	13,058 13,372	1,687,463 1,297,888	1,304,08	3 60,	510 1,180	7,242 10,236	433 512	(*)	(*)	.   {	
\$7,000 under \$8,000 \$3,000 under \$9,000	3,507	411	29,734 21,348	9,156 6,724	866,357 594,661	996,92 778,64	2 75,	489 3,518	4,588	333 232	(*)	(*)	3,361	721
\$9,000 under \$10,000 \$10,000 under \$15,000	5,199	357	15,722	5,567 14,014	363,765 524,302	554,52 1,001,33			7,019	359	1,388	986		
\$15,000 mder \$20,000 \$20,000 mder \$50,000	1,447 2,924	188 657	18,278	6,533 8,887	91,38 <sub>0</sub> 59,075	245,82	5 12,		2,056 2,571	127 241	1,081	1,044	;   <b>/</b>	
\$50,000 under \$100,000 \$100,000 under \$200,000	ь00 185	145 6e	3,292 677	1,201 235	6,819 1,478	57,63 17,27	o 1,	568 612 352 162	537 181	55 20	240 61	424 158	330	1 '
\$200,000 under \$500,000 \$500,000 under \$1,000,000	109	68 11	184 42	63	435	6,92	1	118 50	85	1.3	31	258	6	39
\$1,000,000 or more	14	9	20	, 13 7	85 41	2,05 91		18 8 15 5	25 15	3	1	9 24		2
Nontaxable returns, total	6,944	1,061	248,907	18,797	6,351,767	362,72		302 233	82,770	4,675	(*)	(+)	(*)	(*)
No adjusted gross income	1,912	346	8,462	825 1,990	27,016 3,573,204	11,61 117,25	1_	(*)	16,469	1,119 741	)	}	-	_
\$600 under \$1,000 \$1,000 under \$2,000		1	78,196 79,992	3,909 6,180	1,975,553 521,206	149,87 48,82	0		15,742 18,746	571 1,163	( , , )	, ,	(*)	(*)
\$2,000 under \$3,000 \$3,000 under \$4,000	5,032	715	24,597 8,378	2,964 1,537	177,559 47,257	20,41 6,71	5 ) 1,	825 200	7,176	520 351 <b>{</b>	(*)	(+)	]	] -
\$4,000 under \$5,000 \$5,000 or more			2,793 3,086	624 768	18,121 11,851	4,03 3,99	8		1,913	210	J		- (*)	(*)
Returns under \$5,000	12,739	1,145	684,145		19,209,870	4,418,49			141,503	7,080	3,975	964		(*) (*)
Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	7,946 2,218 5,342	676 242 1,266	168,977 40,853 46,539	48,511 14,066 17,022	4,821,591 524,328 159,688	4,865,55 1,001,33 564,95	3 70,	343 7,135	28,649 7,019 5,587	1,687 359 495	(*) 1,388 1,938	(*) 986 2,022		(*) (*) 2,179
Mendatin Analogo of Money		-Continued	<del></del>	11,022	177,000	,,,,,	·,			ayments	1,750	2,022		2,277
		on 1967	Tax du	e at time filing		Total		Cash re		1	mly reque	hatsa	Credit on	1968 tax
Adjusted gross income classes		aration		1					1	-				
	Number of	Amount (Thousand	Number of	Amoun (Thousa	nd of	(1	Amount housand	Number of	Amount (Thousand	Number of	(Tho	ount wsand	Number of	Amount (Thousand
	returns (95)	(97)	returns (98)	dollar (99)	(100		(101)	returns (102)	(103)	(104)		(1ars) (05)	returns (106)	(107)
Grand total	1,376,149	2,222,268	5,693,292	2 1,474,5	56 21,410	,478 2	2,245,031	20,956,690	2,056,760	67,4	32	6,405	440,972	181,868
Taxable returns, total	1,286,051	2,189,631	5,474,486	1,459,8	30 14,948	,532 1	,849,293	14,548,800	1,677,354	47,48	32	4,798	398,020	167,143
Under \$1,000 \$1,000 mder \$2,000	(*) 61,145	(*) 10,505	66,748 827,22			,828	52,036 355,500	553,232 3,936,729	51,919 351,18			*) 1,148	(*) 22,387	(*) 3,171
\$2,000 mder \$3,000 \$3,000 under \$4,000	105,028 128,284	25,160 40,849	815,334	4 78.∋	15 2,600	,725	230,999 210,952	2,554,781 2,135,142	224,845	8,9	70	835	42,930 45,895	5,319 5,544
\$4,000 under \$5,000	144,932	57,784	731,643	89,9	30 1,678	1,284	192,173	1,637,142	183,97	5 1 TT, TO	BU	1,038	37,611	7,585 7,039
\$5,000 under \$0,000 \$5,000 under \$7,000	134,992 89,076	66,436 59,536		76,9	90 963	,622	158,141	942,629	160,888 132,748	3 1 70 9	58	1,348	44,144 19,393 21,957	4,153 3,847
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	79,466 82,847 60,671	67,186	272,123	67,9	22 383	3,704 3,826 3,272	110,844 84,303 57,513	613,547 360,362 212,137	106,533 77,536 51,223	5 <b>)</b>	_	_ [	27,857 23,618	6,602 6,288
\$10,000 under \$15,000	188,111	237,167	326,831	1 158,2	23 310	,074	108,626	261,245	82,934	(*)		*)	55,874	25,369
\$15,000 under \$20,000 \$20,000 under \$50,000	83,710 101,772	558,315		249,5	90 37	,035 ,401	31,549 60,917	29,454 13,103	18,650	3 (+)	- (	+) - {	22,824 26,678	12,893 41,022
\$50,000 under \$100,000 \$100,990 under \$200,000	17,341 4,633		13,518 3,540		33	,324	24,227	1,114 214	6,024 2,04	3	-	- ['	4,627 1,177	18,193 9, <b>3</b> 31
\$200,500 under \$500,000 \$500,000 under \$1,000,000		51,538	1,131	2 30,4	09	4.J4 55	6,843 2,360	53 7	1,37:	9	-	-	370 51	5,470 2,101
\$1,000,000 or more	126			<u> </u>		31	3,529	6,407,890	35.		50	1,610	42,953	3,176 14,726
Nontakhtl. return, total No adjusted gross income		32,635	218,800	_	_	3,299	395,740 19,283	43,586	379,400 16,729			*)	(*)	(*)
Unier & Du	12,145				36 3,597 85 1,989	7,702	120,437 152,340	3,581,162 1,977,114	118,718 150,33		74	450	7,364	1,269
\$1,000 under \$2,000 \$2,000 under \$3,000		4,536	67,42	5 4,8	51 547	,658	53,108	537,313	50,74i 24,44	5 <b>/</b>	75	1,159	20,291	3,751
\$3,740 under \$4,	2 901	1,530			00 49	,041 ,512	7,513 4,483	46,851 17,914	6,354 4,098	: II		1 1	2,780	2,538
\$5,000 or more	5,773	8,528	2,245	5 4	29 13	,610	12,342	15,938	7,97	7	-	- '	1 2,100	4,614

31:,262 32",215 158,247

3,5,4,545 1,657,200 326,92

17,432,526

17,208,978 3,441,417 201,340 44,949

1,388,332

55,280

4,705

190,392

1,425,05

32,020 28,605 25,972 95,271

525,904 450,830 125,710

158,019 31.,167 237,837

Lee test of "Explanat" / Happing test that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

\*\*Position\*\*

\*\*Location\*\*

\*\*Locat

<sup>&</sup>quot;Destitut "Other Loureer."

\*Len than \$550.

\*Includes conhibrate below, gas line tax and tax withheld by regulated investment companies when not specified.

\*MCTE: Detail may not add to total becomes of rounding.

Table 7 .—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and Nontaxable returns]

		T ==			Salanias	and wages		E	Business o	r pro	ofession	<del></del>	T		Far	'n	
	Number	Number	Adjust gros	,eu		ross)		Net p	rofit	T	Net	losa		Net pr	ofit	Net :	Lose
Adjusted gross income classes	of returns	of exemption	incom (Thousa	nd re	nber of	Amour.t (Thousand dollars)		per of	Amount (Thousand dollars)		umber of eturns	Amount (Thousand dollars)	Numbe retu	ITTE	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)		(4)	(5)	(	(6)	(7)	-	(8)	(9)	(10	0)	(11)	(12)	(13)
Total	71,651,909	198,035,95	7 1504,809	,479 64,	075,189	411,646,226	4,99	94,065	29,554.50	3 99	94,237	2,163,364	1,886	,730	5,564,763	1,124,545	2,211,320
No adjusted gross income	369,384	1,049,84	1	. )	114,173	385,293	Į.	18,291	63,81		48,057	821,524		5,675	11,828	126,906	621,868 47,600
Under \$600, \$600 under \$1,000, \$1,000 under \$2,000, \$2,000 under \$3,000, \$3,000 under \$4,000,	4,080,211 3,319,019 7,561,689 5,905,285 5,697,243	4,969,18 4,461,01 12,744,39 12,342,31 13,240,76	2,640 4 11,224 3 14,730	,891 2, ,021 6, ,832 4,	730,245 895,415 180,086 829,259 955,197	1,367,391 2,302,191 8,860,794 11,509,296 16,653,345	12 35 34	01,241 22,775 55,052 47,350 58,689	42,48 85,98 407,80 605,19 843,00	54 1 08 4 95 4	29,590 19,549 49,538 47,676 60,897	46,621 29,039 88,810 66,606 87,727	96 254 200 191	1,960 5,965 4,132 0,085 1,284	29,621 58,207 265,578 302,637 384,087	43,082 29,324 77,199 74,207 81,222	30,980 102,895 92,036 94,101
\$4,000 under \$5,000. \$5,000 under \$0,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	5,451,222 5,186,943 5,219,185 5,111,630 4,477,651	14,757,93 16,188,13	28,539 33,924 50 38,271	,190 4, ,784 4, ,714 4,	856,283 757,487 889,535 847,985 247,033	20,998,016 25,205,454 30,613,218 35,100,68 34,755,99	36 36 31	30,066 51,276 52,877 18,365 08,393	1,110,2' 1,165,50 1,240,5! 1,217,1: 1,199,9	57 6 52 5 35 6	64,137 65,430 70,269 69,652 63,030	72,479 64,494 81,585 71,445 61,730	138 131 119	9,194 3,495 L,929 9,793 3,433	445,047 401,425 418,389 392,120 358,787	83,843 100,532 87,664 85,239 63,435	117,349 122,534 101,023 90,819 84,642
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	3,839,287 10,385,432 2,761,962 1,958,137 260,607	13,893,40	36,412 20 124,433 75 46,863 22 55,056	,259 9, ,851 2, ,463 1,	656,262 845,841 498,075 540,503 183,086	33,348,986 112,012,915 38,142,806 31,349,596 6,357,595	81	79,143 14,269 38,849 47,011 58,790	1,212,24 4,724,95 3,200,64 8,668,59 2,960,89	52 14 54 4 94 5	48,109 42,737 49,470 50,673 10,214	51,661 162,625 69,567 154,063 85,409	189 55 51 6	4,873 9,312 5,735 1,344 6,192	311,993 994,308 446,553 615,470 102,571	52,862 126,839 34,917 42,490 10,321	66,952 182,638 79,940 182,617 92,374
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	51,352 12,738 2,096 835	192,5: 45,78 7,5: 2,9:	3,650 50 1,409	,813 ,980	37,124 9,355 1,587 658	1,893,413 604,688 121,40 63,15	3	9,696 1,639 219 74	632,8 131,9 21,2 12,5	L9 L8	3,416 1,341 295 150	62,185 43,210 18,774 23,812		228 27 12	21,619 3,494 957 73	3,036 1,064 250 114	49,025 31,255 11,867 8,806
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	32,384,054 23,834,696 10,385,432 5,047,727	63,124,12 77,919,12 38,123,62 18,869,10	21 175,173 20 124,433	,487 22, 259 9	560,658 398,302 845,841 270,388	62,076,320 159,024,33 112,012,91: 78,532,65	1,6	83,464 30,054 14,269 56,278	3,159,59 6,035,4 4,724,9 15,634,5	16 3: 52 1	19,443 16,491 42,737 15,566	1,212,806 330,915 162,625 457,018	563 189	9,294 3,522 9,312 4,602	1,497,005 1,882,714 994,308 1,190,736	515,782 389,732 126,839 92,192	1,106,829 465,970 182,638 455,883
· · · · · · · · · · · · · · · · · · ·		Partne	rship			Sales	of cap	ítal as	sets			ury gain f		Sal	les of prop	erty other l assets	than
Adjusted gross income classes	Net p	rofit	Net	loss	-	Net gain			Net loss		ciab	le proper	y	Net	t gain	Net	loss
Najabota Eroto intense ezacet	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	ret	er of Amount (Thous dolls	and	Number	T.J (Thou	unit sænd ars)	Number retur		and	Number of eturns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)		.8) (1	9)	(20	) (2	1)	(22)	(23	)	(24)	(25)	(26)	(27)
Total	1,478,959	13,032,056	459,748	1,497,78	12 6,95	6,005 14,59	3,683	1,442,	246 91	1,798	266,4	06 272,	741	55,07	65,356	211,370	375,018
No adjusted gross income	14,028	32,898	29,816	379,80			7,313			3,622		324 13,	287	(*)	(*)	17,133	111,887
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	12,805 23,887 61,856 70,298 61,578	13,616 16,962 74,463 123,786 146,092	8,793 6,955 15,304 19,482 18,085	81,94 23,43 79,73 26,24 26,57	18 12 19 37 10 36	5,387 5 8,645 23 2,112 21	2,628 5,412 4,100 3,419 7,686	17, 44, 55,	088 225 2 842 3	1,282 8,870 4,116 9,740 4,175	8,1	373 3, 332 13,	459 727 622 309	(*) 4,583 5,175 3,785	1,688 1,371	16,922	6,781 23,240 21,634 6,714
\$4,000 under \$5,000	61,804 76,976 76,057 86,811 82,751	187,387 248,947 278,650 360,431 342,123	18,788 20,770 17,952 19,112 20,729	13,50 18,38 19,11 20,02 50,85	86 36 .4 37 23 38	0,689 25 1,376 25 2,444 28	0,222 3,155 7,485 5,349 3,955	72, 76, 101,	,357 4 442 4 710 6 ,363 5	U,350 2,099 7,471 2,240 1,817	20,1 18,2 12,1 14,9	324 25 222 12 396 8 955 14	235 028 508 490 003	2,793 2,593 2,793 2,985 6,959	1,977 3 1,710 7 918 9 8,282	16,916 12,775 12,938 12,744	10,348 28,674 15,771 10,867 11,739
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	68,910 260,748 147,421 278,905 74,055	353,376 1,509,296 1,202,117 4,333,542 2,393,297	23,511 78,184 44,089 82,985 24,772	18,59 97,84 69,02 230,08 142,59	13 1,46 14 76 14 92 19 16	8,862 1,39 1,784 1,16 1,635 3,12 9,954 1,84	4,075 9,934 5,685 1,080 5,897	307, 157, 206, 40,	756 17 965 9 139 14 440 3	0,196 6,894 6,080 3,814 1,950	49,9 23,4 34,1 7,1	976 46, 454 26, 318 57, 170 16.	716 756 045 372 676	2,194 7,193 5,313 5,513 1,196	7,198 1 7,443 1 15,911 5 4,891	34,903 14,479 18,762 5,271	4,959 28,773 20,333 30,379 17,419
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	15,616 3,694 563 194	864,826 371,854 105,567 72,825	7,157 2,468 552 245	85,23 61,03 23,18 29,35	32   1 38	0,826 1,29 1,907 71	4,196 3,682 3,942 7,470	1,	951 193 134 49	5,865 1,052 121 45		541 3 102 71	858 014 959 677	318 120 40 10	0 2,125 0 376 6 1,926	608 115 68	6,274 4,621 774 832
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	306,257 391,506 260,748 520,448	595,204 1,583,527 1,504,296 9,344,029	117,222 102,073 78,184 162,269	631,2° 127,56 97,84 641,3	∈ 1,89 93 1,46	2.518 1.44	1,779 0,319 9,934 1,951	298, 422, 307, 412,	,916 25 ,756 17	2,155 3,822 6,894 8,927	79,0	061 67 976 46	639 745 756 601	17,84° 17,520 7,19: 12,51:	b 14,904 1 7,198	62,881 34,903	180,604 78,309 28,773 81,63.

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 7.—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued
[Taxable and nontaxable returns]

		in adjusted	Interest	received	Pensions an	i annuities		Ren	ts			Roys	ulties	
	gross	income	111001030	10021400	Taxable	portion	Net i	ncome	Net :	loss	Net :	income	Net	loss
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	(Thousan	d of	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Total	6,657,088	14,202,149	29,582,287	14,899,452	2,503,296	5,046,015	4,001,281	4,386,528	2,361,939	1,848,239	542,741	744,40	7 24,229	67,787
No adjusted gross income	34,538	53,554	144,237	104,248	5,974	10,613	36,747	42,718	63,325	229,889	10,652	1 1		(*)
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	71,139 128,178 405,579 398,067 315,469	14,408 30,870 186,428 253,363 228,768	550,581 770,159 2,237,327 1,873,356 1,768,856	67,572 143,773 808,764 991,214 893,650	14,905 43,467 338,032 477,789 318,237	10,098 30,654 357,842 699,891 634,947	61,196 90,359 431,792 325,062 273,963	19,907 44,116 290,813 289,014 251,530	30,522 27,421 96,768 101,317 107,888	22,052 21,464 53,447 61,501 54,512	5,574 11,724 34,412 33,962 37,561	4.36 16,93 14,96	774)	
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	352,196 327,856 339,333 347,580 351,048	286,494 307,424 290,321 331,615 363,045	1,823,912 1,843,514 1,968,926 2,146,222 2,098,678	835,281 767,927 726,645 740,845 753,366	250,313 162,855 152,061 106,524 101,622	542,132 386,359 369,356 222,879 238,526	249,650 244,938 248,367 251,899 245,370	227,362 220,490 200,499 186,660 179,955	119,329 147,233 182,939 204,977 192,731	75,502 85,091 93,586 106,102 108,171	32,448 30,686 35,583 32,358 18,480	22,250 18,51 31,90	5 8 4	
\$9,000 under \$10,000 \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	310,152 1,260,550 729,992 1,016,597 207,614	265,002 1,323,001 1,099,630 3,545,853 2,215,978	1,922,404 6,284,940 2,125,175 1,716,770 243,648	650,449 2,496,035 1,346,261 2,300,274 745,411	75,821 246,486 88,965 96,990 17,096	215,767 590,381 262,625 344,794 83,771	238,845 687,534 253,141 292,733 55,057	176,192 650,036 379,517 817,403 282,562	171,152 541,644 174,948 162,626	79,952 330,518 138,902 241,745 85,767	26,960 82,740 46,160 76,807 18,491	62,45 59,23 172,85	5 J 2 3,651 1 5,153	1,899 3 27,113
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	46,417 11,968 2,005 808	1,451,325 1,042,013 399,725 513,332	48,622 12,140 2,012 808	294,129 143,927 46,061 43,621	4,554 1,313 205 87	31,691 10,910 1,899 881	11,274 2,695 462 197	91,329 25,960 7,848 2,618	6,182 1,782 336 165	30,439 19,137 7,639 2,822	5,710 1,884 376 172	40,83	312 3 75	3,916 1,992
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	1,705,167 1,675,969 1,260,550 2,015,402	1,053,885 1,557,407 1,323,001 10,267,856	9,168,428 9,979,744 6,284,940 4,149,175	3,844,502 3,639,231 2,496,035 4,919,684	1,448,716 598,884 246,486 209,210	2,286,178 1,432,885 590,381 736,571	1,468,769 1,229,419 687,534 615,559	1,165,459 963,796 650,036 1,607,237	546,569 899,032 541,644 374,694	518,368 472,902 330,518 526,451	166,333 144,068 82,740 149,600	116,67	6 4,178 5 3,747	1,936
		Estates ar	nd trusts		Sı	mall busines	s corporati	ons		01.1		.	Moving e	xpense
4.0.5	Net	income	Net	loss	Net p	rofit	Ne	t loss	Other source	s	pay exclu	SION	deduc	tion
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount . (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(net)	Number retu:	roi rns (The		umber of retur :	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51	.) (	52)	(53)	(54)
Total	514,736	1,071,911	35,512	40,212	244,535	1,911,446	102,74	1 444,8	1,721,	061 669	,596 4	64,027	391,769	143,963
No adjusted gross income	3,446	6,050	1,660	7,789	(*)	(*)	4,16	2 91,5			)	(*)	. (+)	(*)
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000.	16,66c 30,072	1 '	17.3	4,312	7,740	7,595	4,99	3 22,3	132,	489 ( ° 067 10	,123	16,480 14,031	5,163	3,252
\$2,000 under \$3,000 \$3,000 under \$4,000	23,826 21,544		h)		( ) {} 8,737	17,115	5,76	3 16,2	, ,,	775 29	,765	33,204	14,206 19,570	3,689 6,999
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	32,746 27,410 22,180 20,090 28,784	39,021 24,637 31,263	}	1,238 ·	4,372 8,538 6,555 7,780	6,755 18,402 4,493 18,157	7,55	8 28,1	70 114,	240 68 943 69 612 59	,256 ,048 ,607	35,598 44,363 46,851 39,961	39,295 43,666 32,578 36,814 36,325	13,498 13,591 8,310 9,731 11,759
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$50,000 under \$100,000.	17,964 89,463 49,711 94,385 25,360	120,050 100,162 295,138	6,156 3,956 5,854	2,660 5,055 6,607 4,644	11,753 47,777 33,993 78,745 21,769	23,693 127,617 141,130 670,286 463,161	19,72 11,10 19,75	38,7 6 24,8 0 88,3	30 457, 51 197, 44 327,	594 179 942 52 890 22	,562 ,847	20,620 94,676 34,373 21,098 2,326	36,763 89,671 23,589 12,808 626	12,219 38,838 11,908 8,977 802
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	7,836 2,597 463 193	47,416 17,906	597	1,981 2,671 455 149	4,948 950 135 52	239,191 104,960 29,626 34,282	15	9 15,8	54 12, 93	430 900 485 253	409 102 7 9	535 168 12 10	73 13 1 2	91 18 1 3
Returns under \$5,000 Returns \$5,000 under \$10,000.	128,300 116,428		6,794	13,020 2,971	17,170 38,997 47,777	29,693 71,499 127,617	23,84		01 589,	046 294	,943 1	29,295 81,535 94,676	78,838 186,147	27,717 55,609 38,838

Returns \$15,000 or more..... 180,545 | 590,712 | 12,757 | 21,561 | 140,591 | 1,682,637 | 39,091 | 198,471 | 679,742 | 78,347 | 58,521 | 37,113 | 21,799 |
Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 7 .—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

	Employee	business	Self-emplo	oyed pen-					Standard d	leduction				*****	2.2.4
	expense d	eduction	sion dec	duction	Tota deduct:		Tot	al	Mini	mum	10	percent		Itemizeo	deductions
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thous	and Nu	umber	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	(Thou	ount usand laca)	Number	Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	) (	60)	(61)	(62)	(63)	(64)	(6	55)	(66)	(67)
Total	3,400,011	3,650,188	115,020	83,756	81,725	,998 41,5	508,107	22,103,240	23,134,025	9,753,719	18,374,0	80 12,34	19,522	29,774,42	0 59,622,757
No adjusted gross income	8,938	38,205	(-)	(*)	,	-	-	-		-		-	- '		
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	11,320 13,315 54,067 86,814 137,370	20,312 23,906 45,460 79,515 154,695	4,975	967	1,272 1,093 2,957 2,911 3,449	,653 3,2 ,644 6,8 ,134 4,7 ,372 4,1	051,963 245,239 373,168 731,474 140,590	1,242,118 1,037,356 2,423,414 1,878,045 1,843,083	3,873,354 3,125,405 6,558,893 4,466,308 2,088,101	1,235,852 1,028,151 2,376,550 1,811,500 1,131,450	178,6 119,8 314,2 265,1 2,052,4	34 76 4 66 6	6,266 9,205 46,864 56,546 11,633	28,24 73,75 688,52 1,173,81 1,556,65	9 56,298 0 534,230 1 1,033,089
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	178,624 225,548 259,729 324,647 320,920	169,924 221,679 225,594 312,811 294,870	5,447 4,616 4,445 5,215	623 1,184 4,390 1,628	4,022 4,566 5,302 6,089 6,019	.768   3,0 ,781   2,6 ,333   2,2	576,949 501,471 589,816 296,853 332,369	1,934,143 1,779,611 1,800,274 1,736,910 1,549,702	1,438,533 792,397 451,277 232,395 90,930	930,085 573,235 360,417 204,347 85,820	2,238,5	75   1,20 39   1,40 58   1,50	04.058 06,376 39,857 32,563 53,882	1,774,25 2,185,45 2,529,36 2,814,75 2,645,28	1 2,787,157 9 3,502,508 7 4,352,423
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	290,434 928,104 310,586 225,566 19,769	285,578 925,773 362,957 398,450 66,847	3,093 15,218 9,590 41,806 18,056	706 5,581 5,208 38,786 21,442	5,739 18,816 6,836 7,691 2,436	,846   2,9 ,624   4 ,393   1	41,528 907,551 40,206 170,345 7,670	1,360,479 2,900,139 439,394 170,018 7,648	15,929 498 - - (*)	15,930 381 - (*)		52 2,89 06 41 45 15	44,549 99,758 39,394 70,018 7,647	2,397,75 7,477,88 2,321,75 1,787,75 252,93	2 15,916,707 6 6,397,229 3 7,521,375
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,281 808 125 49	15,771 5,057 1,401 1,383	2,314 216 16 2	2,938 267 19 3	293	,039 ,154 ,992 ,321	800 102 8 4	794 101 8 4	- - -	-		00 02 8 4	794 101 8 4	50,55 12,62 2,08	6 729,053 8 293,984
Returns under \$5,000	490,446 1,421,278 928,104 560,183	532,016 1,340,532 925,773 851,867	6,583 21,220 15,218 71,799	1,143 8,371 5,581 68,661	15,706 27,718 18,816 19,484	,006 11,2 ,846 2,9	719,384 262,037 907,551 519,135	10,358,159 8,226,975 2,900,139 617,967	21,550,594 1,582,928 (+) (*)	8,513,587 1,239,749 (*) (*)	5,168,7 9,679,1 2,907,0 619,1	08 6,98 52 2,89	44,572 87,227 99,758 17,965	5,295,28 12,572,65 7,477,88 4,428,59	9 19,491,030 2 15,916,707
			Tax	able incom	ie I		T			Tax ere	dits			-	
Adjusted gross income classes	Exemptions (Amount)	Number of returns with no	Tax Number	Amo		Income tax before credits	Retir	ement income	Inves		dits Foreign			other tax	Income tax after credits
Adjusted gross income classes		returns		of Amo	unt	before	Retir	eredit	Inves  Number of returns		Foreig			redits Amoun	tax after credits
Adjusted gross income classes	(Amount)	returns with no taxable	Number	of Amo	unt sand	before credits (Thousand	Numbe	r of Amount The (Thousan dollars	Inves  Number of returns	Amount	Foreign cred	Amour.t	Number of	redits  r Amoun (Thouse dollar	tax after credits
Adjusted gross income classes	(Amount) (Thousand dollars)	returns with no taxable income	Number return (70)	of Amo	sand ers)	before eredits (Thousand dollars)	Number retur	r of Amount This (Thousan dollars (74)	Number of returns (75)	Amount (Thousand dollars)	Foreign cred Number of returns	Amour.t (Thousand dollars)	Numbe of return	eredits  er Amoun (Thouse dollar (80)	tax after credits  t (Thousand dollars)  (81)
	(Amount) (Thousand dollers) (68)	returns with no taxable income (69)	Number return (70) 7 59,360,:	of Amo	sand ers)	before credits (Thousand dollars) (72)	Number retur	r of Amount (Thousan dollars	Number of returns (75)	Amount (Thousand dollars)	Foreign cred Number of returns (77)	Amour.t (Thousand dollars) (78)	Numbe of return (79)	eredits  er Amoun (Thouse dollar (80)	tax after credits  t (Thousand dollars)  (81)
Total	(Amount) (Thousand dollars) (68)	returns with no taxable income (69) 4 12,291,717 4 369,384 9 4,080,213 8 2,691,667 2,439,549 8 1,388,381	Number return (70) 7 59,360,:	Of Amo (Thou doll (7) 190 315,10 - 332 :: 144 2,6- 3391 5,4'	sand ers)	before credits (Thousand dollars) (72)	Number return (73 4 1,756 105 105 295	e of Amount (Thousan dollars) (74)	Inves  Number of returns  (75)  5 2,072,466  - (*) 2 35,468 0 67,196	Amount (Thousand dollars) (7b) 443,958	Foreign cred Number of returns (77)	Amour.t (Thousand dollars) (78)	Numbe of return (79)	redits  Amount (Thouse doiler (80) 38 7,29	tax after credits  t (Thousand dollars)  (81)
Total No adjusted gross income Under \$500. \$600 under \$1,000. \$1,000 under \$2,000.	(Amount) (Thousand dollers) (68) 118,821,574 629,900 2,981,507 2,676,600 7,646,632 7,405,381	returns with no taxable income  (69) 4 12,291,71 4 369,38 9 4,080,21 8 2,691,66 2,439,54 8 1,388,89 643,276 387,533 4 164,31 6 9,14 5 25,67;	Mumber return  (70)  7 59,360,3  4 17 627,7  5 5,122,3  4 4,510,3  5 5,033,3  5 ,063,3  5 ,063,5  5 1,50,6  5 1,50,6  5 1,50,6	Amo of is (Thou doll (7) 190 315,10	sand ors) 1) 08,212 0	before credits (Mousand dollers) (72) 63,655,614 - 5,046 378,126 818,471	Number return (73 1,756 105 105 105 105 105 105 105 105 105 105	r of Amount (Thousan dollars) (74), 179 192,79	Inves  Number of returns  (75)  5 2,072,466  - (+)  (75)  5 117,825  6 140,369  5 146,968  3 143,162  44,866  2 139,056	Amount (Thousand dollars) (76)   443,958   (*) 1,383 4,957 10,371 15,366 23,975 25,502 24,996	Foreign cred Number of returns (77) 155,880 - 5,773 8,473 3,984 5,486 5,115	Amount (Thousand dollars) (78) 91,601	Construction (79)  26,0  (3,3)  1,1,1,1,1,1,1,7  1.7  3.1,1,1,1,7	redits  r Amounts  (Rouss dollars)  (80)  38 7,26	tax after credits the distance of the distance
Total  No adjusted gross income  \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000	(Amount)  (Thousand dollars)  (68)  118,821,574  629,904  2,981,506  2,676,601  7,646,636  7,944,455  8,589,966  8,854,784  9,712,899  10,436,610  9,411,144  8,336,044  22,874,177  6,990,522  4,464,733  617,522	returns with no taxable income  (69) 4 12,291,71 4 369,38 9 4,080,21 8 2,691,e6 2 4,39,54 8 1,388,89 6 43,270 6 43,270 6 11,73 6 69,14 6 56,67 11,73 6 4,822 9 2,26 6 3,18 2 9,26 6 3,18 2 9,26 6 3,37	Number return  (70)  7 59,360,34  4 17 627,7 627,7 627,4 4,516,3 5,063,6 5,150,6 2,5022,6 5,150,6 6,150,6 6,150,6 6,788,5 1,955,788,5 1,955,788,3 1,95	Amo  of  (Thou  doll  (7)  190 315,10  -  352 2,644 2,649  244 2,649  352 15,27  352 2,77  220 22,64  46 22,34  166 82,77  36 33,97  77  42 33,97  47  47  47  47  47  47  47  47  47	aunt sand ers) 1) 08,212 235,657 48,504 78,614 27,47 88,742 55,660 76,223 60,924 43,167 44,518 51,719	before credits (Thousand dollars) (72) 63,655,614 5,046 378,126 818,471 1,421,165 1,421,165 2,473,582 3,110,174 3,602,838	Number (73	r of Amount (76) (76) (77) (77) (74) (74) (74) (74) (74) (75) (75) (75) (75) (75) (75) (75) (75	Inves  Number of returns  (75)  5 2,072,466  - (-) 2 35,468 0 67,196 5 117,825 6 140,369 15 146,968 143,162 139,056 140,480 2 139,056 140,480 2 139,056 8 184,025 8 184,025 8 184,025 8 184,025 8 374,685 8 184,025 8 374,839 8 7,245	Amount (Thousand dollars) (76)   443,958   (*) 1,383 4,957 10,371 15,366 20,966 23,975 25,502 24,596 22,662 44,569 100,132 36,964	Foreign crec Number of returns (77)  155,880	Amour.t (Thousand dollars) (78) 91,601	Numbe of return (79) 26,0  26,0  (3,3) 1,1 1,7 1,7 1,9 1,7 1,0 3,0 2,2 8,8 1,0	redits  r Amounts  (Double of the light of t	tax after credits t
Total.  No adjusted gross income. Under \$600 \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$7,000 under \$8,000. \$8,000 under \$7,000. \$9,000 under \$1,000. \$10,000 under \$1,000. \$10,000 under \$1,000.	(Amount) (Thousand dollars) (68)  118,821,574 629,904 2,981,507 2,676,601 7,646,636 7,494,455 8,589,966 8,854,788 9,712,89 10,436,616 9,411,144 22,874,177 6,909,522 4,464,133	returns with no taxable income  (69)  4 12,291,71  4 369,38  4 ,080,21  8 2,691,66  6 2,430,54  1,388,89  643,27  387,532  4 164,321  6 69,14  10 25,67  11,73  2 9,26  4 4,82  2 9,26  3 1,88  3 3,18  8 8  8 8  8 8	Mumber return (70)  (70)  7 59,360,34  1 7 627,75 5,122,34  4 5,102,35 5,033,3 5,063,3 5,063,3 5,063,3 6,533,3 6,533,3 6,533,3 8,44,65,5 1,0376,5 5,108,5 1,055,3 1,05	Amo  of  (70  (70  01  (77  190  315,10   3352  244  2,6- 3391  5,4' 391  15,2' 391  15,2' 391  16,2' 391  22,6' 301  18,9' 31  22,6' 301  22,6' 301  301  301  301  301  301  301  301	sand ors) 1) 08,212 35,657 48,504 48,611 95,564 42,747 78,742 55,660 76,223 06,924 43,167 43,1518 51,719 23,309	before credits (Thousand dollars) (72) 63,655,614  5,046 378,126 818,471 1,421,165 1,956,924 2,473,582 3,110,174 3,602,888 2,803,486 3,803,466 4,735,156 6,620,188 10,411,625	Numbel return (73 1,756 105 105 105 105 105 105 105 105 105 105	r of Amount (Thousan dellars)  ) (74) ,179 192,79  - (*) ) (2,98 ,082 21,78 ,679 26,51 ,412 26,86 ,099 22,70 ,800 18,52 ,999 21,2,57 ,573 10,98 ,020 8,03 ,454 20,11 ,574 8,359 ,707 10,85 ,707 10,85 ,707 10,85 ,707 10,85 ,707 10,85	Inves  Number of returns  (75)  5 2,072,466  - (*) 2 35,468 6 67,196 5 117,825 6 140,369 5 146,968 8 143,102 8 144,866 2 144,866 2 144,866 2 144,866 371,665 184,025 0 344,839 0 87,245 19,343 9 19,343 9 19,343	Amount (Thousand dellars) (76)   443,958   (*) 1,383   4,957   10,371   15,366   23,975   25,502   24,596   22,662   82,602   24,596   100,132   36,964   16,133   8,397   2,469	Foreign crec (77)  155,880  5,773  8,473 3,984 5,486 5,115 3,497 23,917 16,502 48,288	Amour.t (Thousand dollars) (78) 91,601	Numbe of return (79) 26,0  (3,3) 1,1 1,7 1,7 1,7 1,9 1,9 1,0 3,0 2,2 8,8 1,0 3 1	redits r Amounts (Thouse dollar and the second seco	tax after credits the distance of the credits the credits and credits the credits the credits and credits the credits

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Source of Data, Description of the Sample and Limitations of the Data."

Table 7 .-ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES-Continued

[Taxable and nontaxable returns] Taxpayments ing prior year Self-employment tax Tax withheld by reg - Nonspecified refund-Excess social secu-Nonhighway Federal Tax withheld able taxes withheld investment credit ulated investment gasoline tax Adjusted gross income classes Amount Amount Amount Amount Number of Number of Number of Number of Number of Number of (Thousand (Thousand (Thousand Thousand Thousand Thou sand returns returns returns returns returns returns returns dollars) dollars) dollars) dollars) dollars) dollars) dollars) (82) (83) (84) (85) (86) (87)(88) (89) (90) (91) (92)(93) (94)(95) 51,966 6.373.195 1.553.054 61.961.170 52.835.964 4.093.999 297.964 1.528.902 104 745 25,410 15.890 16.613 7,763 Total..... (\*) (\*) (\*) No adjusted gross income..... 3.724 43.076 5.649 88.737 39.782 3.940 537 68.395 6.900 (\*) 83,033 179,976 550,605 521,868 4,487 9,935 46,217 64,666 2,464 2,456 9,097 8,029 9,196 3,673,442 134,128 48,850 Under \$600..... 1,221 7.363 218,370 818,705 1,108,869 \$000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. 2,701,190 7,088 515 48,052 923 4.274 8,578 8,578 1,734 1,514 5.685.150 142,429 125,849 5,955 9,806 3,397 276 \$3,000 under \$4,000..... 12,966 1,615 524 612 87,525 4.695,263 1.692.747 1.195 139.420 15,500 24,376 216,308 593,268 140,273 125,113 114,547 108,871 9,547 8,247 7,306 7,563 13,631 13,964 15,255 15,072 \$4,000 under \$5,000..... 1,371 554,386 113,384 4,684,511 2,224,210 1,133 4,527 17,325 27,408 3,778 161 1,625 2,140 2,542 116,962 124,034 113,775 486.840 4.644.298 2,788,564 3,480 239 472,485 4,811,696 4,794,506 3,480,913 .000 under \$8,000...... \$8,000 under \$9,000..... 16,945 2,811 351.073 101.283 4.208.801 4 189 342 573.387 82,944 5,354 506,852 4,957 \$9,000 under \$10,000..... 14,418 2,454 7,120 309,092 92,328 3,622,817 4,099,237 30,446 68,649 5,168 3.027 6.195 1.368 \$10,000 under \$15,000 \$15,000 under \$20,000 14,793,410 119,874 181,751 50,062 877,989 285,873 9,757,061 1,543,764 12.126 24,224 43,807 11,933 366,337 528,947 134,438 2,453,015 5,606,823 347,305 197,828 58,626 4,306 4.378 1,450,343 2,403 0.000 under \$50.000..... 5,409,946 59.838 5.519 1,590 \$50,000 under \$100,000..... 93,800 3,782 37,349 1,462,067 12,466 2,339 321 1,030 \$100,000 under \$200,000..... 3,477 1,299 267 1,559 14,790 2,992 5,608 32,098 7,699 493,588 8.844 3,964 3,005 454 965 2.304 151 1,378 \$200,000 under \$500,000...... \$500,000 under \$1,000,000..... 154,453 220 835 347 2,081 43 219 155 78 10 213 148 \$1.000.000 or more..... 65 118 70 24 350 4 82 1,091 61,667 75,653 11,178 11,572 4,989 3,914 4,571 441 711 2.457.557 331,864 26.008.217 6,236,810 42,289 3,697 713,268 47,688 6,341 (\*) Returns under \$5,000..... Returns \$5,000 under \$10,000... Returns \$10,000 under \$15,000... Returns \$15,000 or more.... 22,082,117 548,381 285,873 1,914,191 1,543,764 80,838 119,874 500,124 181,751 33,427 12,126 2,108 50,062 11.746 5.845 85,134 22,096 1,007,434 386,936 4,113,775 13,172,257 593.755 133,759 11.504 12,111 Overpayments Payments on 1967 Tax due at time of filing declaration Total Credit on 1968 tax Cash requested Bonds only requested Adjusted gross income classes Amount Amount. Amount Amount Number of Number of Number of Number of Number of Number of (Thousand (Thousand (Thousand (Thousand (Thousand (Thousand returns returns returns returns returns dollars) dollars) dollars) dollars) dollars) dollars) (96) (97)(98)(101) (103) (104)(106)(107)9.080,138 140,937 1,061,836 Total..... 23,921 1,923,049 5,672,932 12,988,909 17,503,592 8,439,966 51.167.803 10.165.890 49,405,477 22,777 30,830 5,046 82,643 141,700 59,752 (×) (\*) 28,667 47.572 39,688 165,271 No adjusted gross income..... 9,974 8,976 14,376 11,432 9,485 23,372 22,635 135,927 208,138 74,849 213,544 1,188,905 1,258,262 3,477 8,928 68,549 127,654 3,725,348 2,730,365 5,366,029 4,062,530 138,270 215,581 490,827 425,870 Under \$500... \$600 under \$1,000. \$1,000 under \$2,000 \$2,000 under \$3,000. 7,228 5,045 143,038 3,703,627 450 13,542 4,317 3,019 13,149 65,324 100,643 122,841 219,151 506,724 445,414 551 2,710,629 31,528 58,697 5,296,885 3,969,093 14,586 18,389 1,311 1,155

\$4,000 under \$5,000.	346,402	142,807	1,517,524	224,978	3,809,001	573,572	3,686,403	540,964	11,476	1,525	131,509	31,083
\$5,000 under \$6,000.	366,297	175,341	1,289,208	229,800	3,839,901	655,021	3,716,180	626,650	8,065	1,423	140,136	26,947
\$6,000 under \$7,000.	317,286	192,7e7	1,318,567	259,307	3,863,489	752,247	3,767,502	726,080	10,146	1,470	100,460	24,696
\$7,000 under \$8,000.	320,335	217,586	1,202,345	252,111	3,892,731	890,832	3,795,865	859,317	9,360	1,868	105,226	29,647
\$8,000 under \$4,000.	327,356	243,738	1,130,535	257,509	3,338,239	853,005	3,233,179	813,450	7,755	872	114,618	38,682
\$9,000 under \$10,000.	279,816	226,268	983,365	237,621	2,846,371	730,469	2,755,876	703,174	5,158	782	95,195	26,514
\$10,000 under \$15,000.	1,061,982	1,111,557	3,154,063	1,010,163	7,210,567	2,130,076	6,909,898	1,993,838	21,687	5,701	336,039	130,537
\$15,000 under \$20,000.	622,088	975,251	1,204,296	695,062	1,552,098	622,472	1,382,766	520,973	8,685	2,712	193,000	98,787
\$20,000 under \$50,000.	1,043,341	3,835,013	1,179,433	1,909,368	776,182	699,666	514,969	386,979	4,077	2,424	299,526	310,261
\$50,000 under \$100,006.	216,131	2,650,720	195,408	1,177,017	65,029	211,487	19,182	65,751	75	85	50,639	145,657
\$100,000 under \$200,000.	46,360	1,430,293	39,948	667,988	11,349	83,362	2,450	21,766	5 -	66	9,735	61,533
\$200,000 under \$500,000.	11,910	885,378	10,011	505,353	2,701	41,830	498	10,038		-	2,378	31,792
\$500,000 under \$1,000,000.	1,973	328,167	1,698	259,810	383	12,534	78	3,275		-	321	9,260
\$1,000,000 or more.	786	338,049	706	362,751	122	10,525	31	1,135		-	101	9,390
Returns under \$5,000	1,057,270	378,780	5,794,011	616,107	23,768,641	2,472,363	23,307,003	2,347,713	65,925	6,519	475,675	118,132
Returns \$5,000 under \$10,000	1,611,091	1,055,700	5,924,019	1,236,348	17,780,732	3,881,574	17,268,602	3,728,671	40,483	6,415	555,636	146,487
Returns \$10,000 under \$15,000	1,061,982	1,111,557	3,154,063	1,010,163	7,210,567	2,130,076	6,909,898	1,993,838	21,687	5,701	336,039	130,537
Returns \$15,000 or more	1,942,589	10,442,872	2,631,499	5,577,348	2,407,863	1,681,877	1,919,974	1,009,916	12,842	5,286	555,699	666,680
Cee text for "hxplanation of " . An asterisk in a cell dend Anjusted gross income less de	otes that the									ded in the ap	propriate to	tals.

3.910.096

23,960

\$3,000 under \$4,000.....

1.510.096

Table 8 .--NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Table 8NONTAX	ABLE REIUR	NS: SOURC	ES OF INCO	ME AND LO	OSS, EXEMI	PITONS,	, IAXA					, BY A	DJUSTEI	J GROSS		E CLASSES	
			Adjusted	Salar	ies and wag (gross)	es			ss or p						Farm	***	
Adjusted gross income classes	Number of returns	Number of exemptions	gress income (Thousand dollars)	Number retur	of Amo	sand I	Number return	ns (Thou	sand	Number of returns	(Thou	. 19	llet umber oi returns	pr.fit Amou	sand X	Met 13	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	ars)	(6)	(7)	-	(8)	do!!		(10)	111	_	(12)	(13)
Total	12,978,971	32,823,145	1 <sub>17,363,9</sub>	81 9,852,	223 12,78	9,431	892,	854 1,590	,355 3	313,464	1,17	5,804	o7a,9a5	1,15∂	,139	357,794	1,017,155
No adjusted gross income	369,384	1,049,840	21,832,2	72 114,	173 38.	5,290	18,	.291 63	,818 1	46,057	82	1,524	5,675	11	.628	126,906	621,868
Under \$000. \$000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	4.080,211 2,696,437 2,559,292 1,554,755 792,930	4,969,182 3,838,433 7,308,975 6,017,584 3,910,601	1,362,9 2,054,9 3,769,8 3,829,4 2,747,3	62 2,306, 85 1,531, 07 968,	131 1, '5' 507 2,11 309 2,16	7,391 9,379 2,701 0,913 3,163	101, 111, 244, 164, 109,	010 76 940 270 911 279	,71. ,646 ,139	29,590 18,951 37,968 26,131 22,403	7 4	5,621 2,726 7,651 5,509 4,154	91,960 90,792 187,312 114,973 67,224	54 197 180	,621 ,869 ,886 ,021 ,258	43,982 28,127 63,235 38,049 23,174	47,600 30,483 87,724 61,007 36,097
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	482,414 217,477 101,428 52,783 25,423	2,838,242 1,427,518 729,960 356,909 134,051	2,142,1 1,132,4 053,4 392,0 213,7	00 163, 13 72, 64 34,	469 82 309 41 350 19	2,210 9,880 9,306 6,024 9,975	31, 17, 7,	,980 118 ,012 75 ,780 37	3,105 1,322 5,743 7,796 2,744	11,281 8,178 3,655 2,593	1 1 1 1	E,851 3,33E 7,397 5,793	47,476 23,340 16,356 13,964 7,181	90 83 75	,498 ,753 ,414 ,853 ,130	12, J36 10,173 5,412	38,993 21,996 19,376
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	12,199 22,068 6,016 5,158 597	71,278 119,358 25,944 21,539 2,268	116,1 261,9 101,4 142,9 40,2	04 12, 38 1, 20 2,	456 10 861 3 691 6 405 1	3,653 9,717 0,163 2,743 4,248	0, 1, 1,	.151 54 .656 17 .295 25 .117 5	7,881 7,883 7,742 7,531 7,321	575 454 12.	5	5,035 3,432 7,072 4,215	3,391 5,336 947 432	50	,226 ,380 ,942 ,883	964 441 623 77	5,197 4,116 19,282 6,553
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	232 104 40 23	128	31,5 31,3 27,0 94,8	36 61	73 30	7,U35 5,1o3 3,343 1,128		34 1 12 1 7 1	1,739 1,115 280 2	57 22 8 8	3 4	5,535 2,51 <b>0</b> 4,200 4,274	2		50 21	27 20 7	1,225 1,381 364 799
		Partne	rship			Sales o	of capi	tal assets			Ordinan from sa	ales of		Sales	of proper capital	ety other t assets	char.
Adjusted gross income	Net pr	ofit	Net 1	55	Net (	gain		Net 1	oss		depred prope			Net ga	in	Net	lass
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amoum (Thousa dollar	and	Number of returns	Amoun (Thousar dollars	nd	Number of eturns	Amoun: Thousar	nd C	f c	Amount Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(13)	(19)		(20)	(21)	-	(22)	(23)	(24	4)	(25)	(26)	(27)
Total	182,256	441,307	89,865	693,138	934,651	1,061,	086	146,068	101,6	21 (	6Ü,U44	44,73	3c 13	,559	⇒,ol∉	61,071	175,980
No adjusted gross income	14,028 12,805	32,898 13,616	29,816 8,793	379,806 81,941	69,531 69,135	237,1 52,0	- 1	23,175 16,103	23,6	- 1	10,324 5,175	13,28	I.	)	(*)	17,133	111,887
\$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	22,092 42,102 33,063	15,412 50,539 62,584 46,375	6,955 12,522 10,339 8,356	23,438 78,644 20,091 12,383	107,723 235,637 179,500 104,560	50,: 182,' 127,: 77,'	587 712 600	14,306 22,783 22,465 17,543	7,3; 14,3; 15,0; 10,0;	22 66 93	4,178 6,383 11,143 6,378	2,79 3,51 10,65 2,60	3 57 2	,984 ,781 ,585	1,719	6,572 6,383 11,941 3,995	15,354 8,140 17,013 2,010
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	7,580 5,420 5,989	46,055 25,721 26,429 32,217 18,255	4,503	3,753	66,572 34,841 20,036 17,332 9,171	61,0 47,0 19,0 29,0 20,0	601 817 u99	12,147 5,450 3,594 1,411 2,417	8,00 3,80 1,44 70 1,50	15 42 65 1	2,305 3,290 4,414 3,785	1,07 1,81 3,60		,995	1,294	5,380 2,986 1,620 2,987	3,336 8,153 1,918 1,919
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	2,798 862 1,007	20,094 9,862 13,627 2,007	1,392 445 385 208	10,457 11,425 28,141 5,684	5,242 8,886 3,140 2,637 392	2, 25, 13, 37, 17,	139 .803	1,275 2,077 084 485 102	4		1,2e7 474 538 54	1,50 1,63 2,43	35 (+	· - ]	(+) (+) (+)	1,465 333 43	2,022 1,232 584
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	19 9	1,747 1,398 1,000 21,490	24 32 12 6	5,473 3,455 2,456 425	177 81 35 19	11, 16, 12, 22,	.610 .5c9	31 13 5 2	,	22 7 3 2	24		14 12 15 6	1 2 2	26 21 24 1,545	19 8 3. 3	329 471 5 393
		in adjusted	Interest	received	Pensions					Ren	ts				A.;	alties	
Adjusted gross income	gross	income			(taxat	le porti	10n)	Net i	ncome		Ne	t loca		Net i	леэте	Net	1.ss
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	( Thou	ount usand lars)	Number of returns	Amou (Thous dolla	sanð-	Number of returns	(Tho	usand lars) I	Number of eturns	Amount (Thousan dollars	d of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(3	33)	(34)	(3:	1	(36)	(3	37)	(38)	(39)	140)	(41)
Total	832,939	705,364	3,0144,063	1,663,19.			77,784	881,225	+	,739	304,01	-	_	100,524	70,960		<del></del>
No adjusted gross income	1	53,554 14,408	144,237 550,581	104,248 67,572			ld,613 LG,U98	36,74° 61,140		, 10'.	€3,3% 3€,36		4,889	10,052	2,5%		(-)
Under \$600. \$500 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	113,981 236,873 177,643	27,485 112,206 111,315 81,434	044,917 1,072,614 676,416 310,764	126, 68 550,929 482,756 233,029	3 40,4 0 283,0 279,48	)2 2 14 30 38 43	28,368 34,373 34,804 34,354	87,777 343,104 182,469 52,702	237 170	,107 ,774 ,337 ,714	26,22 11,27 2,12 2,37	80 41 13 41 67 42	1,144 1,093 3,210 1,364	10,533 25,868 22,446 11,331	3,741 1-,6 8 8,686 5,572	-	-
\$4,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	19,673 11,104 6,177	56,998 20,523 17,087 7,368 13,987	130,150 07,515 32,875 21,711 13,173	124,025 53,87, 25,245 21, 12,416	11,000		le,477 Je,209   -	36,923 20,873 10,311 9,15	15	,435 ,215 ,236 ,236	12,05 1,70 2,04 2,04		,,cc1 7,32 7,404 7,707 }	*,183 3,473 1,400	1,38. 3,622 2,772	( )	(+)
\$9,000 under \$10,000 \$10,000 under \$15,000. \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	f,usu c,dd4 2,993 2,821 48s	+,+76 1+,098 23,019 2+,775 18,120	5,425 11,855 4,425 4,126 727	5,7 m 10,657 11,657 25,965	1,0	in the second	6,2+* 4,120 3/3 (1.	7,36° 1,120 1,470 1°	2 1	.951 .191 .151	ا و ده پا <sup>ن</sup> و ده په ده اد		7,254 2,128 -,122 2,534 -,223	ء 1,1 د ء د درد	ا الما والد الما الما الما الما الما الما الما الما	11	-
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	95	16,174 15,924 14,431	135 130 51	ئىلىدۇرۇك ئىللىمۇرۇك ئىللىمۇرۇك ئىللىمۇرۇك		7	163 13 33 44	(* 33 12	1	014 014 1-0			1,145 636 38	11	) ثنافرنا پي	-	. L++

Footnotes at end of table. See text for "Explanations of plassifications and Jerms" and "Sources of Data, Description of the cample and Limitations of the Data."

Table 8 .--NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES-Continued

Table 8 NONTAXABLE	RETURNS:	SOURCES O	INCOME	AND	LOSS,	EXEMPTI	ONS, T	AXABL	E INC	OME, A	ND TAX IT	EMS, BY AL	JUSTED G	ROSS	INCOME C	CLASSES —C	ontinued
		Estates and	i trusts				Small N	busines	s corp	oratio	ns	Other	einb -	oay exc	lucion		expense
Adjusted gross income	Net in	соше	Net	loss		Net	profit			Net 1	oss	sources (net)	DICK I	yay exc.	TOPION		etion
classes	Number	Amount	Number		ount	Number of		nount	Numi o:		Amount		Number of		Amount	Number of	Amount
	of returns	(Thousand dollars)	of returns		ous <b>an</b> d Liars)	returns		ousand llars)	retu		(Thousand dollars)	(Thousand dollars)	return		Thousand dollars)	returns	(Thousand dollars)
	(42)	(43)	(44)	(	45)	(45)	(2	47)	(4	8)	(49)	(50)	(51)		(52)	(53)	(54)
Total	68,290	69,095	5,497		12,568	8,2	20	20,312	1	8,125	160,315	<sup>3</sup> 323,18	31,	778	53,598	15,500	7,596
No adjusted gross income	3,446	6,050	1,660		7,789	(+)		(*)		4,162	91,580				(*)	(*)	(*)
Under \$000 \$000 under \$1,000	12,001	4,379							][ .	4,993	22,358		75 6	245	16,480	7 064	4,349
\$1,000 under \$2,000 \$2,000 under \$3,000	13,206 15,675	8,411 17,644	3,578		3,533	3,9	78	3,969	∤ .	4,772	17,122	76,73 40,52	21 7 12,	905	19,858	7,856	4,247
\$3,000 under \$4,000	₹,238	8,110	2,270		,,,,,,	19			}			9,80				\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \	2 440
\$4,000 under \$5,000 \$5,000 under \$5,000	5,762	4,339				7			1			32	20   \	740	8,311	[[ ] °,°″	2,889
\$5,000 under \$7,000 \$7,000 under \$8,000	2,847	7,008	(*)		(*)	3,0	25	5,276	1)	3,180	15,839	359 34,00	96 J	740	0,211		-
\$8,000 under \$9,000 \$9,000 under \$10,000	1,440	577	-		-	,,,,		2,610	11	-	_	10	04	_	-	-	
\$10,000 under \$15,000 \$15,000 under \$20,000	1,924	3,013 1,815	-		_	()	37	3,442	<b> </b> }	883	5,990		19	_	(*)	(*)	(*)
\$20,000 under \$50,000 \$50,000 under \$100,000	277 70	3,057 583	(*)		(*)	R)	52	1,425	17	77	2,967	12,36 31,58	52 (*) 36	-	(*)	-	_
\$100,000 under \$200,000 \$200,000 under \$500,000	3 <sub>0</sub>	640 475	5 4		260 14		6	543 665		32 16	1,485 1,568	70	06 (+)		(•)	-	_
\$500,000 under \$1,000,000 \$1,000,000 or more	7	818 1,576	2		57		1	4		5	983 419	321		-	-	]	=
\$1,000,000 Or more							<u>^                                     </u>		<u> </u>	-4	<u> </u>					Item	13
	Employee t expen deduct	se	Self-emp pensi	ion	1	Total		Tota	31	$\overline{}$	Standard d		3.0	percen		deduc	
Adjusted gross income classes	Number	Amount	deduct Number	Amot		eductions	Num		Amou	nt	Number	Amount	Number	_	mount	Number	Amount
	of returns	(Thousand dollars)	of returns	(Thous	sand (	Thousand	retu	£	(Thous	and	of returns	(Thousand	of returns	_ (Th	ousand llars)	of returns	(Thousand
	(55)	(56)	(57)	dol16 (58		dollars) (59}	(60		(bl)		(62)	dollars)	(64)	- 00	(65)	(66)	dollars) (67)
Total	144,392	241,502	2,881		587	7,678,014	In u57	298	4,53 <sub>0</sub> ,	073 16	0,300,424	4,414,695	657,0	71	121,377	1,652,090	3,141,936
No adjusted gross income	8,938	38,205	(*)	(*	-+		10,957,	470	4,000,	- 1	0,500,424	4,414,092	057,0	-	TCT, 211	1,002,000	3,141,750
Under \$000	11,320	20,312	(*)	(*	1	- 1,272,755	4,051,		1,242,		3,873,354	1,235,852	178,6		6,266	28,248	30,637
\$600 under \$1,000 \$1,000 under \$2,000	11,724 19,404	22,958 19,556	-			916,596 1,385,672	2,028,	260	∂61, 1,001,	594	2,540,471 1,959,986	855,033 972,448	88,3 199,2	73	6,587 29,146	67,623 400,032	54,977 384,079
\$2,000 under \$3,000 \$3,000 under \$4,000	25,654 26,164	31,495 42,109	(*)	( *	) _ [	1,178,819 876,077	1,150,		ь78, 355,	688 847	1,073,052 456,826	657,805 345,059	83,8 31,4		20,883	397,817 304,696	500 <b>,131</b> 520,229
\$4,000 under \$5,000 \$5,000 under \$0,000	19,742 11,137	25,733 20,337	)		(	662,227 378,395	300,	.898 537	257, 81,		291,144 74,252	250,673 69,142	15,7 23,2		7,120 12,503	175,516 119,939	404,434 296,750
\$0,300 under \$7,000 \$7,000 under \$8,000	5,011	5,735	1,263		320	192,202 137,966	37,	.669 .360	29,	769 950	21,754	19,739	15,9	15	10,030	63,759 37,423	162,433 125,016
\$8,000 under \$9,000	3,047	2,334			- 1	99,845	4,	,500	3,	929	₹,579	8,943	3,3	02	2,811	20,924	95,917
\$9,000 under \$10,000 \$10,000 under \$15,000	1,775	10,750	J			48,220 132,595	5,	,391 ,403	5,	219 402	-	_	3,3 5,4	Ū2	3,219 5,402	8,807 16,666	45,001 127,194
\$15,000 under \$20,000 \$20,000 under \$50,000	456	1,780	. [		- ,	69,957 104,042		935 578		911 577		1	5	35 78	911 577	5,080 4,581	69,045 103,465
\$50,000 under \$100,000 \$100,000 under \$200,000	11	127	(-)	(*	, }	37,206 35,811		16		12	(-)	(*)		11	11	582 231	37,193 35,811
\$200,000 under \$500,000 \$500,000 under \$1,000,000	6	19 24	,	,	- 1	37,415 33,267		-		-		-		-	-	104 40	37,414 33,267
\$1,000,000 or more	2	87	-		-	78,947		-			- 1	-	1			23	78,947
		Number of	Taxa	able i	ncome	Inco	me tax	L .				Tax c	redits		1 022	other tax	Income tax
Adjusted gross income	Exemptions	returns with no				be	fore	Retir	rement credit	income t	Investme	ent credit	rorei	gn tax dit		redits	after credits
classes		taxable income	Number return		Amoun	J.		Num	e	Amount	O.f.	Amount	Number of	Amoun'	0.6		
	(Thousand dollars)	THEORIC			(Thousar		ousand Ifars)	retu		Thousan dellers	motume	(Thousand dollars)	returns	(Thousar	10	ns (Thousand dollars)	(Thousand dollars)
	(68)	(69)	(70)	_	(71)		(72)	(73	)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Total	19,693,388	12,291,717	687,	252	835	,084	144,387	424	,861	37,688	255,00	7 84,037	6,344	22,19	3 4,71	19 525	-
No adjusted gross income	629,904			-		-	-		-	-			-		-		_
Under \$600	2,981,509 2,303,060	2,691,007		771		216	- 29	(×		(+)	2,78	7 15	_		-		_
\$1,000 under \$2,000 \$2,000 under \$3,000	4,385,385 3,610,551	1,388,894	165,		104		3,906 15,087	135		2,814 11,858	30,11	.0 3,106	1/	}	l)		][ =
\$3,000 under \$4,000 \$4,000 under \$5,000	2,346,360				95 108	172	13,982	1	,161	8,995 7,884			3,704	74	5 \$ 4,68	32 240	K -
\$5,000 inder \$6,000 \$5,000 inder \$7,000	256,511 437,977	164,312	53,	1:4	88	,017	13,044		,056	4,007	33,11	4 8,792	) _		_ [9		
\$7,000 mder \$2,000 \$8,000 mder \$4,000	214,145 80,430	25,671	27,	112	71.	,008	10,894	1	,583	2,087	22,94	1 4,675	)		ľ		
\$3,300 inder \$10,300	42,765	4,821		378		,409	5,095		,,,,,,,	2,007	6,28	5 4,947	1,917	1,89	4 ( ,	(*)	_
\$10,000 maer \$11,000 \$15,000 maer \$21,000	71,615 15,566	3,180	2,	830	30	, 2014 , 641	13,554 5,745	[	-	-	12,09	5 4,808	325	93		1 1	-
\$30,00 mder \$50,000	12,823 1,361	2,37.	2,	785 223		,960 ,389	2,264	}	201	29	2 31	9,074	31 <sub>0</sub> 53	1,77			
\$150,0 inder \$200,000 \$200,000 inder \$500,000	528 231			46 11		,735 ,543	u71 755		-	-		3 244 1 87	16 9	4U 66		1 30	_
\$52, under \$1, 01,010 \$1,000,000 or more	77	3:				790 ,070	420 14,08h		1	1		1 1	2	27 14,58	0	2 252	-
			1				,							,			-

to but on the Sample and Limitations of Glassifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 8 .- NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES -- Continued

	Tax from re	ecomputing							Тахрауг	ments				
Adjusted gross income classes	prior investmen		Self-emplo	oyment tax	Tax wit	thheld	securi	social ty taxes wheld	Nonhighway gasol ta			hheld by d invest- mpanies	Nonspe refun taxes w	dable
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount 4 (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(27)	(88)	(89)	(90)	(91)	(92)	(93)	(44)	(95)
Total	64,852	14,681	1,368,457	184,350	8,973,392	796,848	33,404	2,845	532,394	42,520	3,827	858	3,201	1
adjusted gross income	10,551	3,724	43,076	5,649	88,737	39,732	3,940	537	62,395	6,900	(*)	(+)	(+)	(*)
nder \$600		1,218 1,600 1,056 1,055	83,033 165,614 381,806 261,076 169,138	4,487 9,117 31,690 32,043 28,627	3,673,442 2,143,971 1,211,320 775,450 428,315	134,128 161,953 118,523 109,242 76,225	2,991 5,173 6,284	248 379 562	48,850 46,855 115,476 76,190 58,243	2,464 2,416 7,975 5,578 4,686	3,481	b50	2,787	1
,000 under \$5,000 ,000 under \$6,000 ,000 under \$7,000 ,000 under \$9,000	5,785 5,386 4,815 3,990 3,586	817 903 1,004 586 1,036	114,113 56,453 34,378 24,935 11,570	25,004 15,312 10,969 8,360 4,178	290,199 139,477 61,247 29,462 14,318	51,041 35,350 17,438 12,745 11,594	2,689	234 383	43,747 27,130 16,358 14,362 5,785	4,024 2,421 1,727 1,739 583	) (*)	(*)	-	
,000 under \$10,000	2,465 577 282 54	804 376 391 54	6,849 11,957 2,671 1,600 120	2,519 4,622 1,087 620 45	4,378 9,459 1,420 1,747 269	3,216 11,531 2,772 6,726 1,822	3,352 349 119	92 50	3,989 5,536 1,117 821 89	637 883 171 238 67	(+)	(*)	- - - -	(~)
100,000 under \$200,000 200,000 under \$500,000 500,000 under \$1,000,000 1,000,000 or more	24 15 4 2	28 10 2 18	38 15 5 5	12 5 2 2	108 47 21 8	1,087 902 698 74	38 19 8 2	14 11 7	2U 19 6 5	5 1 2	1 5 1 1	( <sup>5</sup> ) 112 ( <sup>5</sup> ) 4	(*)	(*)
	Taxpayments	-Continue							Over	payments				
Adjusted gross income classes		s on 1967 aration		e at time filing		Total		Cash req	uested	Bonds o	only reque	sted C	redit on 1	968 tax
AT400E2	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number return	OI (Tho		mber of eturns	Amount (Thousand dollars)	Number return		sand Nu	mber of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(1	01)	(102)	(103)	(104	) (1	05)	(10t)	(107)

	Taxpayments	-Continued	man door					Overpa	yments			
Adjusted gross income classes	Payments decla	on 1967 ration	of fi	at time Uling	To	tal	Cash red	quested	Bonds only	requested	Credit on	1968 tax
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(10t)	(107)
Total·····	360,877	177,131	1,074,370	124,163	9,166,659	945,542	8,972,353	349,920	25,305	2,894	210,651	92,727
No adjusted gross income	47,572	39,688	30,830	5,046	165,271	82,643	141,700	59,752	(+)	(+)	28,667	22,777
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	67,601	7,228 4,837 19,656 22,568 17,515	74,849 146,790 311,190 195,780 122,996	3,477 7,735 23,129 21,472 17,857	3,725,348 2,174,537 1,276,636 809,349 439,313	143,038 167,115 136,251 126,098 87,079	3,703,627 2,157,397 1,244,053 778,716 415,824	138,270 163,662 125,249 116,401 78,803	9,974	450 1,924	13,542 12,550 39,945 38,857 27,168	4,317 2,979 10,840 9,450 7,797
\$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	20,502	12,550 8,585 6,563 4,595 7,398	84,590 40,694 25,567 18,951 7,581	15,948 9,607 7,186 5,242 2,612	298,035 144,431 61,850 30,458 17,498	57,875 39,977 21,048 15,658 17,217	281,493 134,086 56,260 20,469 14,312	50,950 35,388 16,677 13,894 13,013	(*)	(+) - -	18,336 12,936 7,054 4,388 4,577	6,362 3,731 4,370 1,763 4,203
\$9,000 under \$10,000 \$10,000 under \$15,000. \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	5,865 2,274	1,174 8,119 4,619 6,314 1,802	4,189 7,623 1,731 958 33	1,262 2,531 609 407	5,641 11,331 3,018 3,156 487	3,609 17,890 6,758 12,765 3,671	4,976 8,700 2,027 2,241 278	3,220 14,159 4,775 6,442 2,292	- - - -	- - - -	1,204 4,029 1,295 1,650 247	390 3,732 1,983 4,323 1,380
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	17	1,684 784 1,307 144	15 3 1 2	12 4 1 17	182 80 25 14	2,775 1,862 2,053 221	103 60 18 13	1,655 1,405 1,196 218	(-)	(+)	102 29 10 2	1,071 397 858 4

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. \*\*
Adjusted gross income less deficit.
\*\*Deficit.\*\*
\*\*Negative "Other sources."
\*\*Negative "Other sources."
\*\*Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.
\*\*Less than \$500.
\*\*NOTE: Detail may not add to total because of rounding.

NUMBER OF RETURNS AND AMOUNT OF INCOME FOR RETURNS WITH SALARIES AND WAGES, BUSINESS NET INCOME OR LOSS, SALES OF PROPERTY NET CAIN OR LOSS, AND INVESTMENT AND OTHER INCOME BY ADJUNED GROSS INCOME CLASSES Table 9 . - SELECTED PATTERNS OF INCOME:

					4+500	Dutament with one trains									
		Salaries and wages	nd wages	Business	Business net income	Sales of pr	property net	Investment and	and other	Salaries and	wage.	oss) and		and wages (gruss)	bine (ss
Allusted Erics Hidome Classics	Total number of returns	Number of	Ameunt	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Salaries Busin mber of and wages net in	Business net income	Number of	Salaries Sales of and wages property and wages net gain	Sales of property
		returns	(Thousand	returns	(Thousand	returns	(Thousand	returno	(Phousand	returns	(Briss)	(Thousand	returns	(Bross)	or lot.
	(1)	-2)	(3)	(4)	obitars)	(9)	dollars)	(8)	(w)	(10)	(11)	(12)	(13)	(14)	dollars) (15)
Presid tetal	90°,160,17	33,522,554	160,393,210	1,109,501	4,450,194	14,676	19,032	2,227,602	7,104,315	1,682,573	8,710,677	2,320,972	341,342	3,077,483	59,51.
Taxable returns, total	58,602,938	26,280,341	152,140,408	562,427	3,774,130	4,432	17,832	988,501	4,839,584	1,352,503	7,987,525	2,319,287	373,184	3,029,157	56,930
Under \$1,000	5,002,397	4.2,273	445,486 5,297,556	3,373	7,731	2.975	4.210	13,194	12,447	3,984	2,296	1,413	(+)	(*)	(+)
\$5,000 maer \$4,000 \$5,000 maer \$4,006		2,810,991	7,053,973		169,492	1	•	212,302	522,672	74,954	154,334	43,114	15,877	35,019	2,000
##,300 under #5,000	4,408,808	2,720,206	12,345,34.		307,120	1	•	133,317	592,939	144,069	520,359	140,465	15,868	75,574	-3,072
#2,000 index #c,005 #e,000 index #5 100 #7 DON index #5 100	5,117,757	2,586,798	14,326,281	57,705	318,058	*	÷	79,843	436,096 336,293	157,362	842,643	193,726	31,144	179,157	-2,071
333		1,426,504	15,187,888	27,994	237,758	111		25,978	227,794	131,889	920,204	148,530	37,095 37,095 32,038	312,470	3,075 58! 9,444
\$10,300 ander \$15,000 \$30,000 under \$20,000 \$30,000 under \$60,000		2,790,978	33,02e,358 5,078,888	58,330	700,401	411	6.000	43,912	526,243	216,136	1,397,640	578,881 228,187	109,511	1,329,443	17,313
\$50,000 under \$100,000 \$50,000 under \$200.000	260,010	509	31,282	1,017	62,967	_	100	1,689	424,914 111,658 52,317	19,738	266,311 18,324 1 811	251,259	12,538	22,854	3,432
#200,000 mader #500,000.	12,034		254	7	1,869	1 1 6	10	108	30,032	9	275	1,172	4.	402	781
#1,000,000 or more	812	1	1	1 4	' '	2 1	1,434	7	3,310	1 1	1	- 1	n I	202	3,143
Nontaxable returns, total	12,478,971	7,242,210	8,240,810	607,135	676,059	10,192	1,850	1,239,042	2,204,731	330,010	723,152	1,685	18,759	48,827	-7,418
No adjusted gross income	309,384	(*)	(*)	81,347	-214,400	*	(*)	30,383	-63,053	500,65	57,370	-143,935	(*)	(+)	(*)
Under \$e00.	4,080,211	3,255,948	1,079,890	120,027	43,274	8.120	5,077	99,889	35,398	25,722 33,296	31,161	-22,028 -3,001	<u>:</u>	*	•
\$2,000 under \$3,000	1,554,755	560,132	1,423,388	72,023	214,325			521,150	775,465	71,002	98,570	9,254	1277	4r 883	128
\$,000 under \$5,000. \$5,000 or more	792,930 482,414 443,548	307,717 223,242 141,747	1,0%6,937	26,331	121,902 116,418 145,022	1 1 1	1 1 1	100,093 31,053 21,651	343,427 137,173 154,241	51,527 29,312 27,341	141,078 90,239 124,733	41,967 40,882 58,360			
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or nore.	32,384,054 23,834,96 10,385,432 5,047,727	19,675,528 10,655,685 2,792,705 398,635	43,052,473 77,128,926 33,046,273 7,165,544	861,445 208,374 59,556 40,186	1,349,907 1,448,180 721,181 930,926	13,270 (+) (+) (+)	6,384 (*) (*) (+)	1,915,640 232,286 45,004 34,672	4,055,789 1,562,443 540,142 945,743	686,627 723,801 217,136 61,009	4,4%	223,536 997,700 580,020 513,0 <b>5</b> 0	71,322 108,418 109,512 42,690	213,058 1,309,999 1,329,453 824,803	-5,435 5,903 17,313 41,737

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and

Table 9. --SELECTED PATTERNS OF INCOME: NUMBER OF RETURNS AND AMOUNT OF INCOME FOR RETURNS WITH SALARIES AND WACES, BUSINESS NET INCOME OR LOSS, SALES OF PROPERTY NET GAIN OR LOSS.

					Returns wi	th two types	Returns with two types of income-Continued	-Continued					Returns	with three	Returns with three types of income	остре
	Salaries e investme	Salaries and wages (gross) and investment and other income	oss) and income	Business n sales of	siness net income c sales of property n or loss	or loss and net gain	Business n investme	Business net income or loss and investment and other income	: loss and	Sales of loss a	Sales of property net gain or loss and investment and other income	t gain or nt and	Salaries and wages income or loss and gain	Salaries and wages (gross), income or loss and sales of gain or loss	(gross), business sales of property or loss	ess net rty net
Adjusted gross income classes	Number of returns	Salaries and wages (gross)	Business net income or loss	Number of returns	Business net income or loss	Sales of property net gain or loss	Number of returns	Business net income or loss	Investment and other income	Number of returns	Sales of property net gain or luss	Investment and other income	Number of returns	Salaries and wages (gross)	Business net income or loss	Sales of property net gain or loss
	(1e)	dollars)	dollars) (18)	(14)	dollars)	dollars) (21)	(22)	dollars)	dollars)	(25)	dollars)	dollars)	(28)	dollars)		dollars)
Grand total	20,355,761	160,084,983	2	201,152	1,123,904	194,759	1,042,348	Ja9,980,	1,750,372	1,060,250	1,970,894	6,510,215	108	1,516,127	43,103	130,120
Taxable returns, total	18,728,045	158,034,195	7,476,051	122,485	984,500	114,191	1,114,508	9,890,254	1,430,153	796,807	1,818,451	5,854,728	213,777	1,322,935	448,724	105,941
Under & L. Joc. (\$1 ) 000 (\$2 ) 000 (\$2 ) 000 (\$3 ) 000 (\$3 ) 000 (\$4 ) 000	98,433 914,086 617,176 1,003,112	80,964 1,264,400 1,834,575 3,417,364 5,495,101	6,097 120,736 256,332 347,719 40c,647	(*) 7,181 7,780 13,952 12,633	(•) 9,105 17,397 39,627 47,906	(+) 1,391 1,864 9,098 10,112	2,793 59,855 90,397 109,281 109,775	2,471 06,971 159,407 273,970 349,911	533 26,139 09,724 109,603	78,808 49,729 78,808 69,729	2,114 18,216 32,290 42,324 74,015	4,230 53,254 172,107 205,283 30e,300	., 583 9,375 14,556 18,540	(+) 8,095 23,980 41,730	(+) 1,474 1,171 7,679 18,054	700 3,170 5,287
\$5,000 under \$7,000 \$7,000 under \$7,000 \$7,000 under \$9,000 \$5,000 under \$4,000 \$7,000 under \$1,000	1,414,41° 1,657,715 1,821,334 1,721,788 1,573,785	7,424,032 10,349,080 13,275,398 14,215,938 14,523,253	433,479 509,576 505,645 55,735 537,905	13,432 8,578 8,845 8,412 3,103	65,393 47,859 67,643 57,740 69,880	8,024 7,014 -1,097 13,058 7,130	97,854 88,625 80,774 59,843 55,688	431,233 483,155 532,875 454,221 454,742	110,321 92,948 73,873 54,781 74,276	70,819 43,740 34,529 44,046 26,090	81,836 50,283 45,904 87,186 59,233	307,766 232,825 213,336 290,974 190,537	27,108 23,132 21,533 19,782 14,152	121,063 125,096 123,872 120,478 107,734	18,476 25,583 30,456 36,238 23,896	11,170 8,403 8,528 8,514 3,903
\$1.2) JVF under \$15,000 \$12, JVR under \$20,000 \$20, JV under \$20,000 \$10, JV under \$10,000 \$10, VV under \$20,000	4,750,915 1,151,301 434,289 15,0 4 1,700	55.762,110 18,865,632 10,453,475 183,890 153,306	1,602,32u 745,252 818,107 201,777 73,495	17,038 5,56r 8,531 774	182,179 96,682 227,906 45,932 4,788	21,908 15,352 13,948 2,376 2,376	162,115 77,153 107,623 11,597 1,012	1,747,076 1,199,253 2,873,907 980,672 109,915	224,227 134,713 270,752 01,831 17,095	65,002 43,693 57,232 11,581 3,25*	2.40,401 179,043 396,904 195,710 124,655	780,210 582,331 1,305,235 587,199 314,584	37,824.	331,445 122,705 104,020 18,139 1,945	104,320 06,172 88,474 22,931 3,372	25,133 12,705 11,956 5,870 1,289
\$200,000 mater \$1,000,000 \$500,000 mater \$1,000,000 \$1,000,000 or mare	215 11 3	17,550 1,277 163	30,507 6,000 4,015	୍ଷ୍ୟ	1,460	982	111	19,773 2,495 1,395	10,328 1,020 112	1,140	101,367 40,073 37,238	199,731 57,890 50,671	<b>1</b> →⊢	15y 28 28	553 43 -204	1,292
Nontaxable returns, total	1,020,715	2,055,788	404,980	138,00	139,403	80,569	527,841	342,708	320,224	351,853	152,443	125,481	81,025	193,193	-14,559	30,178
## adjusted gross income Under \$100 \$100 under \$1,000 \$1,000 under \$2,000 \$1,000 under \$3,000 \$1,000 under \$5,000 \$1,000 under \$5,000	9,759 420,428 432,135 364,803 212,755 94,546 50,276 50,276	48,844 156,655 301,665 403,540 363,702 282,841 191,415 307,132	129,920 8,651 42,481 106,165 1064,657 73,037 41,014	27,610 14,756 14,351 23,938 18,552 11,769 10,971	-112,817 -299 6,794 20,621 37,411 34,780 44,930	24, 938 4, 940 4, 100 114, 501 18, 339 6, 147 3, 974 13, 558	70,540 62,625 71,198 157,634 83,526 36,837 20,877 24,548	-251,97. 5,629 30,439 134,127 115,386 90,402, 60,804	-12,111 1b,000 27,504 97,571 97,438 37,438 26,555 35,630	6,835 42,320 112,838 13,320 13,320 13,108 25,888 17,422	-1:,497 -780 13,575 35,508 56,203 11,000 13,593	-7,302 9,534 19,932 136,690 147,546 115,007 104,028	2, 20 6, 73 5, 779 13, 365 14, 250 11, 365 7, 474	18,740 4,816 10,993 25,423 35,841 27,755 10,871 50,048	-54,440 -2,605 -13,012 -7,675 -3,003 -3,003 -5,111 -10,023 -42,702	1.432 -703 928 3,549 6,988 4,858 2,629 7,747
Peturne \$5,000 Returne \$5,000 under \$10,000 Returne \$10,000 under \$15,000 Returne \$10,000 under \$15,000	5,744,140 8,235,285 4,754,007 1,106,324	13,847,134 60,068,998 55,774,927 30,398,924	1,509,817 2,686,277 1,802,950 1,881,987	164,093 62,801 18,039 16,219	145,791 400,484 193,080 384,549	90,120 45,94 22,909 35,730	875,395 404,521 163,916 198,516	1,093,151 2,472,317 1,700,124 4,907,308	588,004 431,720 227,015 503,573	621, Ju4 234,156 80,194 118,806	289,161 344,103 250,066 1,082,544	1,266,810 1,308,399 793,458 3,141,548	110,118 114,672 38,757 20,254	277,552 650,337 334,469 253,769	-28,34e 1e8,823 109,690 183,996	30,98c 47,54c 24,047 33,545
restricts at end of table. See text for "Explanation of Blassifications and Terms"	tion of lass	ifications a	-	and "Source.		of Data, Description of	of the Sampl	the Sample, and Limitations of the Data."	tations of	the Data."						

	40	Investment and other income	(Thousand	(48)	4,901,630	4,879,593	(*) 452	10,393	28,059	40,435	09,420	329,339	271,214	081,282	523,588 222,237 260,947	22,039	-88,067	2 000	12,502	12,428	77,320	-14,394
	business net income et gain or loss and ther income	property and in or luss	(Thousand (The	(47)	4,610,944 4,	4,349,000 4,	(*)	4,729	20,403	33,724	58,441	227,045	836,315 l,	584,022	627,022 377,030 582,636	267,938	39,360	27,853	49,626	8.242	11,082	176,850
-		Business pr net income ne or loss or	(Thousand (T)	(4○)	7,390,401 4,	8,030,091 4,	(*)	7,955	23,050	84, JO4 110, 508	107,582	820,684	3,134,765	636,311	227,231 51,486 22,445		430,054	-87,424	-75,103	-4,368	-37,207	-503,943 535,375
	and wages (gross), business net income sales of property net gain or loss and investment and other income	Salaries Band wages ne	(Thousand (i	(45)	16,563,676 7,	15,975,970 8,	(*)	24,077	150,93F	344,809	457,307 600,499	2,723,708			362,070 82,808 48,463	1	118,184				42,91c 205,825	2,172,944
	Salaries and loss, sa	Number of an		:44)	1,037,088 16	480,285 15	(*)	18,130	49,330	76,225	81,472	330,380		21,141	5,991 1,086 448	157,403	22,844	9,703	25,123	21,206	14,147	234,129
	les of estment	Investment and other income	(Thousand dollars)	(43)	3,996,040 1	3,752,565.1	(+)	30,293	77 217	90,902	115,039	399,170 328,230	.,082,204	313,592	203,388	244,083	-51,293	12,382	51,632	38,748	31,098	283,080
	or loss, sales of loss and investmen income	Sales of Inproperty and Inter gain	(Thousand (	(75)	2,598,439 3	2,294,419 3	(+)	15,844 41,957	32,097	40,52e	49,605	233,392	369,536	230,462	191,977	304,021	61,409	8,798	53,604	19,674	20,852 70,420	318,628
	Business net income or loss, sales of property net gain or loss and investment and other income	Business net income or loss	(Thousand dollars)	(41)	12,019,439	22,171,21	(+) 10,621	34,392	1944,388	244,535	2.4,857	1,377,824	4,741,015	673,701	186,790	-151,350	-362,182	-14,01è	-15,505	39 181	27,777	1,360,372
	Business property n	Number of returns		((75)	1,205,456	111,676	(*) 14,556	32,315	54,092	58,743	53,981	163,247			2,071	257,343	34,800	19,610	59,888	38,549	31,761	377,785
	les of vestment	Investment and other income	(Thousand dollars)	(39)	6,708,351	.,050,133	1,085	38,933	118,915	157,078	136,708	997,929	1,900,285	485,128	262,523	52,214	-48,475	-3,400	7,720	31,216	28,734	278,095
	id wages (gross), sales of gain or loss, and investment and other income	Sales of property net gain or loss	(Thousand dollars)	(38)	4,048,003	4,034,748	2,140	3,777	14,005	52,167	66,421	448,339	1,104,842	388,885	360,398 197,277 233,318	13,854	-12,340	4,041	7,100	7,450	8,367	48,183
4.1	eand wages (gross) set gain or loss, a and other income	Salaries and wages (gruss)	(Thousand dollars)	130.1	43,244,032	42,981,670	4,061	114,008	435,478	1,113,638	2,024,766	11,719,248	2,573,953	713,483	188,076	257,362	12,267	15,034	28,079	27 505	12,398	1,034,756
	Salaries an property net	lumber of returns		(35.)	3,749,182	3,cle,842 .	25,134	el,011 84,829	123,922	198,731	251,171			11,989	2,828	132,340	2,407	12,403	25,624	33,430	4,467	473,654
	ess net od other	Investment and other income	(Thousand dollars)	(35)	1,204,047	1,252,543	(*)	11,345 3e,33e	42,377	55,323	63,729	247,807	308,832	38,790	3,692	-18,496	-02,320	2,443	3,184	19,273	2,5,5	311,327
	r <i>າຣຣ</i> ), ບບຣມຳ nvestment ໝ ຫຕ	Pusiness net income or loss	(Thousand dollars)	(34)	5,707,341	5,350,370	(*) 5,869	23,596	150,125	189,488	298,023	1,270,556	1,820,712	109,813	25,949 4,391	-180,577	-231,449	-12,807	-20,503	10,574	33,101	1.201.385
	Salaries and wares (griss), tousiness net income $r$ loss, and investment and other income	Salaries In Wagne grunel	(Thousand	.33,	17,433,682	10,773,437	27.941	106,350	4 12 12 4	1,059,261	1,357,437	5,013,040		96,772	1.227	059,745	98,430	15,565	19,460	83,510	198,313	1,312,749
	Salarıkê d income r	Number of returns	Ī	1351	UUE, 554, 4	2,1,7,132	(*)	54,430		10		539,602	160,244	1,908	231	250,42-	32,019	13,559	18,147	45,004	31,049	533,813
		while the state about			Oraco tetale	awathe returns, t.fez	l,	\$2,000 Jan B \$3,000	9017	A JOO HART ALL SCOTT	uide uide	\$10,000 under \$15,700.	\$20,000 unser \$50,000.	\$100,000 under \$200,000	\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000 under \$1,000,000	Notaxable returns, total	No adjusted gross income	Under Sould	\$500 under \$1,000\$1,000 under \$2,000	\$2,000 under \$3,000	#4,000 under \$5,000	Returns under \$5,000

See text for "Explanation of Classifications and Torme" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(- An asterisk in a call denotes that the estimate is not shown separately because of this sampling variability. However, the data are includes business that the call describes in the same of profession, farm, partnership, and Small Business Corporation net profit or net loss. Trom sales of profession, farm, partnership, and Small Business Corporation net profit or net loss. From sales of capital assets.

\*\*Throughout this table, includes dividence in regime assets, gain from a sales of depreciable property, and gain or loss from sales of applies sources net income or loss. Persions and annuities, and other sources net income or loss. Petal may not all because of rounding.

TABLE 10 - FORM 1040A RETURNS INCOME EXEMPTIONS TAXABLE INCOME AND TAX ITEMS. BY ADJUSTED GROSS INCOME CLASSES

Table 10 FORM 1040A RE	TURNS: IN	COME, EXEM	it I Lond, In	MADLE INCO	,						
	Number of	Adjusted gross	Salaries and wages	Interest	received	Dividends i gross i		Other i	лсоше	Exemptions	Taxable income
Adjusted gross income classes	returns	income (Thousand dollars)	(gross) (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total	18,436,774	122 <b>ر</b> 370 و د5	52,172,023	1,992,554	171,310	127,853	5,360	57,933	11,457	-029ر73مون	27,535,566
Taxable returns, total	12,640,447	46,944,122	46,790,728	1,377,163	134,090	93,893	÷, 003	42,950	15,328	13,775,739	27,535,566
Under \$1,000	3د أو 405	38.,667	380,451	60,930	216رے		-	, -	-	243,320	.3,453
\$1,000 under \$2,000. \$2,000 under \$3,000.	3,181,337 .,118,561	4,689,440 5,263,343	4,666,147 511,243	502,420 300,654	21,416 19,383	15,981	543	10,987	1,948	2,008,.88 1,667,.80	1,728,995 990,910,508
\$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	743,043	7,141,105	7,114,326	340,608	20,995	16,981 21,975	754 1,015	113,984	6,921	1,103,578	4,:34,018 4,725,11
\$5 000 under \$5.000	1.041.801	1,784,712 1,711,673	7,758,705 1,697,818	333,616 224,741	23,552 12,746	1		\ 1		1,536,631	3,570,51
\$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000. \$9,000 under \$10,000.	904,074	1,208,857	5,196,639	210,757	10,186	20,976	941	17,979	6,459	1,374,817	3,29°,12; 65,069,1
\$8,000 under \$9,000	625,280 406,532	4,675,725 3,435,413	4,660,152 3,427,697	178,794 127,353	9,506 7,435	17,979	750	( -7,7,7	0,40.	837,136	78,و⇔25و۔
\$9,000 under \$10,000 \$10,000 or more	280 <b>,</b> 677	687, 649, د	2,640,682	95 <b>,</b> 390 -	6,765	, -	-	]	-	561,553	1,823,281
Nontaxable returns, total	5,796,326	5,426,002	5,381,196	615,292	37,223	33,961	1,359	14,983	6,130	6,697,89	
Under \$600	2,868,697	945,046	934,747	267,692	9,760	13,984	476	1		(1,863,854	
		1,174,801 972,683	1,163,146 962,636	257,703 54,937	11,000 6,459	}	000			1,151,874	:
\$2,000 under \$3,000	348,599 170,803	853,266 599,137	848,423 598,118	20,976	3,546	19,977	883	14,983	130ء	947,509 621,484	
\$000 under \$1,000 \$1,000 under \$3,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more.	128,852	570,48	564,525	13,984	6,458	-	-			556,160	
		309,821	309,701			_		J		300,854	
Returns under \$5,000	15,225,471 3,211,303	30,377,946 21,992,176	30, 34, 135 21,937, 88	2,154,519 838,035	134,683 46,627	88,898 38,955 -	3,669 1,691	38,955 18,978	14,878 6,579 -	14,631,554 5,341,475	13,620,590
		1		Tax due a	t time of	l			n noticed		-
		Tax Wi	thheld					Overpaymen	r Lei mid		
	Income tax	Tax wi	thheld	fil		Tota	al	_		Bonds only	requested
Adjusted gross income classes	Income tax	Tax wi	thheld Amount			Tota	r	Cash re	quested		
Adjusted gross income classes	(Thousand		Amount	fil	ing Amount (Thousand	Total	Amount (Thousand	_	quested Amount (Thousand	Bonds only Number of returns	Amount (Thousand
Adjusted gross income classes	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	fil Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Cash re	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Adjusted gross income classes	(Thousand	Number of	Amount	fil Number of	ing Amount (Thousand	Number of returns (17)	Amount (Thousand dollars) (18)	Cash red	Amount (Thousand dollars) (20)	Number of returns (21)	Amount (Thousand doHars) (22)
Adjusted gross income classes  Grand total	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	fil Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Cash re	Amount (Thousand dollars)	Number of returns	Amount (Thousand doHars) (22)
Grand total	(Thousand dollars) (12) 4,499,683	Number of returns (13) 18,047,422 12,501,607	Amount (Thousand dollars) (14) 5,887,710 5,561,474	fil Number of returns (15) 1,912,797	Amount (Thousand dollars) (16) 96,080	Number of returns (17) 16,168,385 10,682,771	Amount (Thousand dollars) (18) 1,484,138 1,157,900	Cash re- Number of returns (19) 16,104,458 10,575,323	Amount (Thousand dollars) (20) 1,478,352	Number of returns (21)	Amount (Thousand dollars)
Grand total	(Thousand dollars) (12) 4,499,683 4,499,683 3,321	Number of returns (13) 18,047,422 12,501,607 389,552	Amount (Thousand dollars) (14) 5,887,710 5,561,474 39,634	fil Number of returns (15) 1,912,797 1,912,797 15,982	Amount (Thousand dollars) (16) 96,080 96,080	Number of returns (17) 16,168,385 10,682,771 389,552	Amount (Thousand dollars) (18)  1,484,138  1,157,900  36,415 257,564	Cash re- Number of returns (19) 16,104,458 10,575,323 387,554	Amount (Thousand dollars) (20) 1,478,352 1,153,674 35,338	Number of returns (21)	Amount (Thousand dollars) (22) 5,78:
Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,000.	(Thousand dollars) (12) 4,499,683 4,499,683 3,321 247,232 438,0.3	Number of returns (13) 18,047,422 12,501,607 389,552 3,118,410 2,091,592	Amount (Thousand dollars) (14) 5,887,710 5,561,474 39,634 497,472 590,663	fil Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727	Amount (Thousand dollars) (16) 96,080 96,080 99 7,316 11,734	Number of returns (17) 16,168,385 10,642,771 389,552 2,881,682 1,860,358	Amount (Thousand dollars) (18) 1,484,138 1,157,900 36,415 257,564 164,394	Cash re- Number of returns (19) 16,104,458 10,575,823 387,554 2,369,696	Amount (Thousand dollars) (20) 1,478,352 1,153,674 36,338 256,560 163,931	Number of returns (21) 63,926 40,946	Amount (Thousand dollars) (22) 5,78
Grand total  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000.	(Thousand dollars) (12) 4,499,683 4,499,683 3,321 247,32 438,013 671,844 770,506	Number o: returns (13) 18,047,422 12,501,607 389,552 3,118,410	Amount (Thousand dollars) (14) 5,887,710 5,561,474 39,634 497,472	Mumber of returns (15)  1,912,797  1,912,797  15,982  274,684	Amount (Thousand dollars) (16) 96,080 96,080 99 7,316	Number of returns (17) 16,168,385 10,622,771 389,552 2,881,682	Amount (Thousand dollars) (18)  1,484,138  1,157,900  36,415 257,564 164,394 158,368 150,502	Cash re- Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696	Amount (Thousand dollars) (20) 1,478,352 1,153,674 35,338 256,560	Number of returns (21) 63,926 40,946	Amount (Thousand dollars) (22) 5,78 4,22
Grand total  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$3,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000.	(Pousand dollars) (12) 4,499,683 4,499,683 3,321 247,.32 438,003 671,844 770,506 597,033	Number of returns  (13)  18,047,422  12,501,607  389,552  3,118,410 2,091,992 2,023,670 1,725,014 1,037,805	Amount (Thousand dollars) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282	fil Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775	Amount (Thousand dollars) (16) 96,080 96,080 99 7,316 11,734 15,354 13,922 12,369	Number of returns (17) 16,168,385 10,642,771 389,552 4,881,682 1,860,358 1,630,123 1,334,40c 835,039	Amount (Thousand dollars) (18)  1,484,138  1,197,900  36,415 257,564 164,394 158,368 150,502 109,614	Cash re- Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,853,866 1,654,130 1,377,414 833,041	Amount (Thousand dollars) (20)  1,478,352  1,153,674  30,338 256,560 163,931 157,848 155,893 105,407	Number of returns (21) 63,926 .60,946	Amount (Thousand dollars) (22) 5,78 4,22
Grand total  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000.	(Pousand dollars) (12) 4,499,683 4,499,683 3,321 247,.32 438,003 671,844 770,506 597,033	Number of returns  (13)  18,047,422  12,501,607  389,552  2,023,670  1,725,014  1,037,805  803,075  625,280	Amount (Thousand dollers) (14)  5,887,710  5,561,474  39,634 497,472 590,663 814,852 913,075 690,282 643,108 580,877	fil Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775 169,805 134,845	Amount (Thousand dollars) (16) 96,080 96,080 97,316 11,734 13,922 12,369 10,790 9,935	Number of returns (17) 16,168,385 10,622,771 389,552 4,881,682 1,630,123 1,384,406 835,039 629,76 488,438	Amount (Thousand dollars) (18)  1,484,138  1,157,900  36,415 257,564 164,394 158,368 150,502 105,014 90,350 84,717	Cash re- Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,853,866 1,624,130 1,377,414 833,041 625,280 483,443	Amount (Thousand dollars) (20)  1,478,352  1,153,674  30,338 256,560 163,931 157,848 155,893  105,407 95,874 84,037	Number of returns (21) 63,926 .60,946	Amount (Thousand dollars) (22) 5,78 4,22 1,54 1,33
Grand total  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$5,000.	(Roused dollars) (12) 4,499,683 3,321 247,32 438,003 671,844 770,506 597,033 557,546 506,094 389,457 318,538	Number of returns (13) 18,047,222 12,501,607 389,552 3,118,410 2,091,592 2,023,670 1,725,014 1,037,805 803,075	Amount (Thousand dollars) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282 643,108	fil Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775 169,805	Amount (Thousand dollars) (16) 96,080 96,080 99 7,316 11,734 15,354 13,922 12,369 10,790 9,935 7,302	Number of returns (17) 16,168,385 10,632,771 389,552 2,881,682 1,680,358 1,630,123 1,384,40c 835,034	Amount (Thousand dollers) (18)  1,484,138  1,157,900  36,415 257,564 164,394 158,368 150,502 103,614 90,350	Cash re- Number of returns (19) 16,104,458 10,575,323 387,554 2,869,69e 1,833,69e 1,624,130 1,377,414 833,041	Amount (Thousand dollars) (20)  1,478,352  1,153,674  36,338 256,560 163,931 157,848 155,893 105,407 95,874	Number of returns (21) 63,926	Amount (Thousand dollars) (22) 5,78 4,22 1,54
Grand total  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(Roused dollars) (12) 4,499,683 3,321 247,32 438,003 671,844 770,506 597,033 557,546 506,094 389,457 318,538	Number of returns (13) 18,047,422 12,501,507 389,552 3,118,410 2,091,592 2,023,570 1,725,014 1,037,805 803,075 625,280 406,532	Amount (Thousand dollars) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282 643,108 580,877 443,178	fil Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775 169,805 134,845 87,399	Amount (Thousand dollars) (16) 96,080 96,080 97,316 11,734 13,922 12,369 10,790 9,935	Number of returns (17) 16,168,385 10,642,771 389,552 2,881,682 1,860,358 1,630,123 1,884,406 835,039 629,276 488,438 312,633	Amount (Thousand dollers) (18)  1,484,138  1,157,900  36,415 257,564 164,394 158,368 150,500  105,614 90,350 84,717 61,521	Cash re- Number of returns (19) 16,104,458 10,575,323 387,554 2,869,696 1,853,866 1,634,130 1,377,414 833,041 625,280 483,443 16,635	Amount (Thousand dollars) (20)  1,478,352  1,153,674  30,338 256,560 163,931 157,848 155,893 105,407 95,574 84,037 61,331	Number of returns (21) 63,926	Amount (Thousand dollars) (22) 5,78 4,22 1,54 1,33
Grand total  Taxable returns, total. Under \$1,000. \$1,000 under \$2,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$9,000. \$10,000 under \$1,000. \$10,000 under \$1,000. \$10,000 under \$1,000.	(Bousand dollars) (12) 4,499,683 4,499,683 3,321 247,32 4,38,013 671,844 770,506 597,033 557,546 506,094 389,457 318,638	Number of returns (13) 18,047,222 12,501,607 389,552 3,118,410 2,091,592 2,023,670 1,725,014 1,037,805 803,075 625,280 406,532 280,677	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282 643,108 580,877 443,178 348,333	fil Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775 169,805 134,845 87,399	Amount (Thousand dollars) (16) 96,080 96,080 99 7,316 11,734 15,354 13,922 12,369 10,790 9,935 7,302	Number of returns (17) 16,168,385 10,642,771 389,552 2,881,682 1,860,398 1,630,123 1,384,40e 839,039 629,76 488,438 316,633 204,764	Amount (Thousand dollers) (18)  1,484,138  1,157,900  36,415 257,564 164,394 158,368 150,502 107,614 90,350 84,717 61,521 36,455	Cash re- Number of returns (19) 16,104,458 10,575,823 387,554 2,869,69e 1,833,86e 1,624,130 1,377,414 833,041 825,180 483,443 316,035 204,764	Amount (Thousand dollars) (20)  1,478,352  1,153,674  30,338 256,560 163,931 157,848 155,893 105,407 95,874 84,037 61,3331 36,455	Number of returns (21) 63,926	Amount (Thousand dollars) (22) 5,78: 4,22 1,54 1,33
Grand total  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$9,000. \$10,000 under \$10,000. \$10,000 or more.  Nontaxable returns, total.  Under \$600.	(Bousand dollars) (12) 4,499,683 4,499,683 3,321 247,32 4,38,013 671,844 770,506 597,033 557,546 506,094 389,457 318,638	Number of returns  (13)  18,047,422  12,501,607  389,552 2,023,570 1,725,014 1,037,805 803,075 625,480 406,532 280,677 5,545,615	Amount (Thousand dollers) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282 643,108 580,877 443,178 348,333	fil Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775 169,805 134,845 87,399	Amount (Thousand dollars) (16) 96,080 96,080 99 7,316 11,734 15,354 13,922 12,369 10,790 9,935 7,302	Number of returns (17) 16,168,385 10,632,771 389,552 2,881,682 1,860,358 1,630,123 1,384,40c 835,039 629,76 488,438 313,633 204,764 5,845,615 2,856,718	Amount (Thousand dollars) (18)  1,484,138  1,197,900  36,415 257,564 164,394 158,368 150,502 105,614 90,350 84,717 61,521 36,455 326,38	Cash re- Number of returns (19) 16,104,458 10,575,823 387,554 2,869,69e 1,833,80e 1,377,414 833,041 625,380 483,443 316,635 204,764	Amount (Thousand dollars) (20)  1,478,352  1,153,674  30,338 256,560 163,931 157,948 155,893 105,407 95,974 84,037 61,331 36,455	Number of returns (21) 63,9266,946 20,976 14,983 10,987	Amount (Thousand dollars) (22) 5,78: 4,22 1,54 1,33
Grand total  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$9,000. \$10,000 under \$10,000. \$10,000 or more.  Nontaxable returns, total.  Under \$600.	(Bousand dollars) (12) 4,499,683 4,499,683 3,321 247,32 4,38,013 671,844 770,506 597,033 557,546 506,094 389,457 318,638	Number of returns  (13)  18,047,422  12,501,607  389,552 3,118,410 2,091,592 2,023,670 1,725,014 1,037,805 803,075 625,280 406,532 280,677 5,545,615 2,850,718 1,470,881 1,470,881	Amount (Mousand dollors) (14)  5,887,710  5,561,474  39,634 497,472 590,663 814,852 913,075 690,382 643,108 580,877 443,178 348,333 326,.38	fil. Number of returns  (15)  1,912,797  1,91-,797  15,982 274,684 236,727 384,557 337,611 195,775 169,805 134,845 87,899 74,914	Amount (Thousand dollars) (16) 96,080 96,080 97,316 11,734 13,354 13,922 12,369 10,790 9,935 7,302 6,759	Number of returns (17) 16,168,385 10,612,771 389,552 4,860,358 1,630,123 1,384,40e 633,039 6439,766 488,438 313,633 204,764	Amount (Thousand dollars) (18)  1,484,138  1,157,900  36,415 257,564 164,394 158,368 150,502 105,614 90,350 84,717 61,521 36,455 326,38 88,141 111,185 55,647	Cash re- Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,634,130 1,377,414 833,041 625,280 483,443 316,635 204,764 5,528,634 .,841,727 1,487,888 584,327	Amount (Thousand dollars) (20)  1,478,352  1,153,674  30,338 256,560 163,931 157,348 155,893 105,407 95,874 84,037 61,331 36,455  324,679 87,741 110,819 53,506	Number of returns (21) 63,9266,946 20,976 14,983 10,987	Amount (Thousend dollars) (22) 5,78: 4,224 1,334 1,344
Grand total  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$5,000. \$1,000 under \$1,000. \$10,000 under \$1,000. \$10,000 or more.  Nontaxable returns, total.  Under \$600. \$600 under \$1,000. \$1,000 under \$1,000. \$3,000 under \$3,000.	(Pousand dollars) (12) 4,499,683 4,499,683 3,521 247,232 4,38,013 671,844 770,506 597,033 557,546 506,094 389,457 318,638	Number of returns (13)  18,047,222  12,501,607  389,552 3,118,410 2,091,592 2,023,670 1,725,014 1,037,805 803,075 625,280 406,532 280,677 5,545,615 2,350,718 1,49,381 1,49,381 1,49,381	Amount (Thousand dollers) (14)  5,887,710  5,561,474  39,634 497,472 590,563 814,852 913,075 690,382 643,108 580,877 443,178 348,333  88,144 111,185 53,647 36,496 17,738	fil.   Number of returns   (15)   (15	Amount (Thousand dollars) (16) 96,080 96,080 97,316 11,734 15,354 13,922 12,369 10,790 9,935 7,302 6,759	Number of returns (17) 16,168,385 10,642,771 389,552 2,881,682 1,860,358 1,630,123 1,384,40e 835,039 428,438 312,633 3204,764 5,545,615 5,845,615 5,845,326 313,639 144,833	Amount (Thousand dollers) (18)  1,484,138  1,157,900  36,415 257,564 164,394 158,368 150,502 107,614 90,350 84,717 61,521 36,455 326,38 88,142 111,185 53,647 36,496 36,496	Cash re- Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,853,866 1,634,130 1,377,414 833,041 625,180 483,443 316,035 204,764 5,528,634 4,872,727 1,87,88 584,327 312,640 142,934	Amount (Thousand dollars) (20)  1,478,352  1,153,674  30,338 256,560 163,931 157,848 155,893 105,407 95,874 84,037 61,331 36,455 324,679 87,741 110,819 53,506 36,389 17,330	Number of returns (21) 63,926 46,946 20,976 14,983 10,987	Amount (Thousand dollars) (22)
Grand total.  Taxable returns, total.  Under \$1,000 under \$2,000.  \$1,000 under \$3,000.  \$3,000 under \$4,000.  \$5,000 under \$6,000.  \$5,000 under \$6,000.  \$5,000 under \$7,000.  \$5,000 under \$1,000.  \$5,000 under \$1,000.  \$1,000 under \$10,000.  \$10,000 or more  Nontaxable returns, total  Under \$600.  \$60 under \$1,000.  \$600 under \$1,000.  \$600 under \$1,000.  \$600 under \$1,000.  \$600 under \$4,000.  \$600 under \$4,000.  \$600 under \$4,000.	(Pousand dollars) (12) 4,499,683 4,499,683 3,321 247,32 438,013 671,844 770,506 506,094 389,457 318,638	Number of returns  (13)  18,047,222  12,501,607  389,552 3,118,410 2,991,592 2,023,670 1,725,014 1,037,805 803,075 625,280 406,532 280,677  5,545,615 2,850,718 1,40,82 85,326 313,339	Amount (Thousand dollars) (14) 5,887,710 5,561,474 39,634 497,472 590,663 814,852 913,075 690,282 643,108 580,877 443,178 348,333 326,38 88,144 111,185 53,647 36,496	fil Number of returns (15) 1,912,797 1,912,797 15,982 274,684 236,727 384,557 337,611 195,775 169,805 134,845 87,899 74,914	Amount (Thousand dollars) (16) 96,080 96,080 99 7,316 11,734 15,354 13,922 12,369 10,790 9,355 7,302 6,759	Number of returns (17) 16,168,385 10,642,771 389,552 2,881,682 1,860,358 1,630,123 1,884,400 835,039 629,76 488,438 312,633 204,764 5,545,615 2,850,718 1,402,382 585,326 313,633	Amount (Thousand dollars) (18)  1,484,138  1,157,900  36,415 257,564 164,394 158,368 156,500  105,614 96,350 84,717 61,521 36,455  326,38 88,142 11,185 53,647 36,496	Cash re- Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,853,866 1,624,130 1,377,414 833,041 625,280 483,443 316,935 204,764	Amount (Thousand dollars) (20)  1,478,352  1,153,674  30,338 256,560 163,931 157,848 155,893 105,407 95,974 84,037 61,331 36,455	Number of returns (21) 63,926 46,946 20,976 14,983 10,987	Amount (Thousend dollars) (22) 5,78: 4,224 1,334 1,344
Grand total  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$5,000. \$1,000 under \$1,000. \$10,000 under \$1,000. \$10,000 or more.  Nontaxable returns, total.  Under \$600. \$600 under \$1,000. \$1,000 under \$1,000. \$3,000 under \$3,000.	(Pousand dollars) (12) 4,499,683 3,321 247,232 438,013 671,844 770,506 597,033 557,546 506,094 389,457 318,638	Number of returns  (13)  18,047,422  12,501,607  389,552  3,118,410  2,021,592  2,023,570  1,725,014  1,037,805  803,075  625,480  406,532  280,677  5,545,615  2,850,718  1,40,.82  381,339  144,333  112,970	Amount (Thousand dollars) (14)  5,887,710  5,561,474  39,634 497,472 590,663 814,852 913,075 680,877 443,178 348,333  226,.38 88,142 111,185 53,647 17,738 11,434	fil.   Number of returns   (15)   (15	Amount (Thousand dollars) (16) 96,080 96,080 97,316 11,734 15,354 13,922 12,369 10,790 9,935 7,302 6,759	Number of returns (17) 16,168,385 10,642,771 389,552 4,881,682 1,860,358 1,630,123 1,84,40e 635,039 629,76 488,438 312,633 204,764 5,545,615 5,545,615 1,850,718 1,442,282 585,326 613,639 144,833 112,870	Amount (Thousand dollars) (18)  1,484,138  1,197,900  36,415 257,564 164,394 158,368 150,502  105,614 90,350 84,717 61,521 36,455 53,647 53,647 53,647 53,647 51,648	Cash re- Number of returns (19) 16,104,458 10,575,823 387,554 2,869,696 1,634,130 1,377,414 833,041 625,280 483,443 316,635 204,764 5,528,634 .,841,727 1,877,88 584,327 312,640 143,334 111,871 45,947	Amount (Thousand dollars) (20)  1,478,352  1,153,674  30,338 256,560 163,931 157,848 155,893 105,407 95,874 84,037 61,331 36,455  324,679 8",741 110,819 53,506 36,389 17,330	Number of returns (21) 63,926 46,946 20,976 14,983 10,987	Amount (Thousend dollars) (22) 5,78: 4,224 1,334 1,344

Table 11. — RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS RECEIVED: TYPE OF DIVIDEND, DIVIDEND EXCLUSION, AND DIVIDENDS IN ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

			GROSS INC	OME, BI AL	JUSTED GRO	55 INCOME	CLASSES					
	Total di	vidends and	Capital ga	in distri-	Nontaxab?	le distri-		Domest:	ic and foreig	n dividends	received	
		stributions		received		received	Tot	al	Dividend e	exclusions	Dividends i	n adjusted income
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand doilars)
ALL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	11,650,150	16,942,981	2,886,765	1,462,410	1,148,816	186,074	11,589,536	15,294,557	10,987,705	1,092,358	6,657,088	14,202,149
Taxable returns, total	10,377,274	15,998,704	2,633,172	1,346,267	1,067,386	173,104	10,321,644	14,479,392	9,844,379	932,557	5,824,149	13,496,780
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	30,293 292,142 342,179 382,305 485,317	8,52c 111,594 203.~8c 213,218 328,797	9,126 72,348 76,172 89,579 106,499	3,153 10,825 32,544 32,094 54,364	14,090 23,834 34,860 42,516	519 2,838 3,344 3,541	30,293 290,159 340,988 382,194 482,935	5,373 93,251 168,104 177,082 270,895	30,093 272,372 320,195 358,842 444,717	1,987 19,031 26,058 29,748 41,403	14,196 168,706 220,424 225,449 304,468	3,386 74,220 142,048 147,334 229,496
\$5,000 under \$4,000. \$5,000 under \$,000. \$7,000 under \$8,000. \$8,000 under \$4,000. \$9,000 under \$10,000.	559,809 601,302 683,255 721,500 650,728	410,015 3°4,079 427,625 467,036 356,910	139,319 127,°49 161,180 175,272 149,580	75,466 52,966 46,013 57,201 46,016	49,553 54,545 60,171 60,558 64,490	3,191 4,721 4,549 2,582 4,208	555,836 597,922 678,689 717,322 647,287	331,360 321,393 377,066 407,256 306,688	523,762 562,419 638,635 678,773 601,225	44,461 48,163 52,823 55,202 51,659	308,184 328,229 341,403 345,644 305,053	286,901 273,234 324,247 352,058 255,032
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	1,290,189 1,300,243 230,242 48,222	1,810,366 1,401,762 4,080,812 2,278,118 1,499,668	692,602 339,990 408,443 69,152 12,877	246,951 165,307 330,953 108,704 41,731	257,126 139,318 202,557 47,504 12,147	21,520 17,496 43,130 35,091 14,708	2,637,093 1,291,003 1,376,139 230,642 48,197	1,541,882 1,217,940 3,706,824 2,234,318 1,443,204	2,516,051 1,251,657 1,353,914 228,914 47,924	237,936 141,420 185,635 36,454 8,052	1,253,661 726,999 1,013,770 207,128 46,210	1,303,903 1,076,611 3,521,078 2,197,849 1,435,151
\$200,000 under \$500,300 \$500,000 under \$1,000,000 \$1,000,000 or mare	12,149 2,005 797	1,059,542 343,215 468,935	2,838 467 179	23,999 5,479 3,791	3,300 570 242	7,406 2,153 2,107	12,144 2,004 797	1,028,135 385,585 463,036	12,093 1,998 794	2,051 341 133	11,873 1,966 786	1,026,084 385,244 462,904
Nontaxable returns, total,	1,272,976	944,275	253,595	116,144	81,430	10,971	1,267,892	815,164	1,143,325	109,801	832,937	705,368
No adjusted gross income	60,135	50, <b>1</b> 66	11,100	7,538	3,356	800	60,122	58,829	55,056	5,274	34,538	53,554
Under \$000. \$000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$6,000.	131,648 183,041 341,288 260,510 128,641 65,937 97,672	26,707 54,930 100,626 162,459 111,425 78,800 272,078	18,998 38,387 66,246 47,362 29,811 19,881 21,803	4,856 13,361 29,290 23,124 15,152 11,474 11,339	11,064 8,588 22,146 13,083 9,232 7,842 6,119	278 805 2,507 1,354 524 3,363 3,340	131,448 181,455 342,905 260,111 128,441 65,738 97,672	21,573 40,771 138,829 137,982 95,739 64,041 257,400	109,343 165,814 299,590 244,186 119,783 59,178 90,375	7,165 13,288 26,023 26,670 14,307 7,042 9,432	71,139 113,981 236,873 177,643 90,020 47,728 61,015	14,408 27,485 112,208 111,315 81,434 56,998 247,966
Returns under \$5,000 Returns \$7,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	2,707,439 3,297,414 2,667,016 2,978,278	1,535,819 2,124,509 1,831,549 11,448,902	585,416 971,272 694,660 835,319	245,483 286,210 248,079 682,636	190,612 294,000 257,490 405,715	19,873 21,306 21,549 123,348	2,696,788 3,277,877 2,646,113 2,968,757	1,272,469 1,817,205 1,561,918 10,642,965	2,479,170 3,079,258 2,524,302 2,904,975	218,596 259,816 238,874 375,071	1,705,167 1,675,969 1,260,550 2,015,402	1,053,885 1,557,407 1,323,001 10,267,856
JOINT RETURNS Grand total	7,982,712	10,908,584	2,010,075	957,029	1173,248	129,257	7,939,132	9,821,754	,536,664	821,533	4,159,083	9,000,206
Taxatle returns, total	7,358,572	10,439,560	1,877,768	896,712	739,221	121,508	7,317,392	9,421,391	t,983,004	758,196	3,775,547	8,663,177
Under \$1,000	4,488 61,573 117,101 198,462	1,171 26,245 41,764 102,236	(+) 15,226 24,868 41,561	(*) 9,148 6,048 16,090	(*) 2,689 7,561 17,092	(+) 41 470 1,496	(*) 61,304 117,101 197,071	(*) 17,056 35,247 84,651	(*) 50,089 109,737 181,940	(*) 5,656 10,862 21,254	(*) 30,539 56,802 112,402	(*) 11,400 24,385 63,401
\$5,000 under \$7,000. \$7,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$3,000. \$9,000 under \$10,000.	248,237 315,261 450,535 507,356 479,471	120,191 150,968 160,129 219,957 172,157	60,029 72,103 93,475 116,936	21,992 25,387 19,273 25,453 30,415	18,889 28,321 37,452 35,657 41,600	927 1,889 2,090 1,289 1,501	244,663 312,873 447,953 505,362 478,280	97,273 123,692 138,768 193,217 140,244	22°,897 286,424 419,221 477,535 440,952	21,844 27,459 35,585 39,584 39,133	110,830 149,457 182,513 203,134 192,370	75,429 96,237 103,186 153,636 101,113
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$140,000 under \$200,000.	1,173,624 1,254,383 209,718 42,777	1,118,897 945,966 2,963,969 1,834,174 1,166,405	580,372 305,554 374,092 64,343 11,801	177,768 130,204 273,184 96,037 36,263	200,518 117,725 174,594 42,619 10,716	13,396 11,440 33,852 31,026 12,280	2,265,075 1,167,539 1,251,540 209,537 42,753	927,732 804,305 2,657,023 1,707,106 1,117,836	2,154,047 1,130,889 1,230,969 207,962 42,516	207,736 130,634 173,951 34,403 7,518	972,593 623,562 899,072 186,809 40,875	719,966 673,785 2,482,970 1,672,687 1,110,317
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or mare	10,420 1,704 657	817,863 309,042 288,426	2,494 426 152	20,901 4,724 3,095	2,878 497 214	6,312 1,710 1,789	10,415 1,703 657	790,649 302,610 283,542	10,376 1,698 655	1,882 311 119	10,175 1,667 648	788,768 302,299 283,423
Montavable returns, total	624,142	469,029	132,306	60,915	34,027	7,749	621,740	400,367	553,660	63,338	383,534	337,031
To adjusted gross income	41,073	55,490	7,804	5,720	2,609	745	41,660	49,026	38,261	4,074	22,815	44,951
Urder \$600, \$600 under \$1,000, \$1,700 under \$2,000, \$2,700 under \$7,000 \$3,900 under \$4,000 \$4,900 under \$5,000, \$5,000 or more.	18,347 38,138 120,423 169,984 101,309 53,426 80,842	5,602 10,932 51,314 79,076 72,398 58,410 135,807	4,288 7,232 22,484 31,152 23,062 17,294 18,990	690 2,605 10,307 10,808 12,792 10,180 7,813	(*) 3,496 9,704 4,074 7,842 4,712	(*) 133 1,284 71 3,363 2,113	18,347 37,539 119,431 169,585 101,109 53,227 80,842	4,871 8,241 40,960 66,985 59,535 44,867 125,882	15,557 34,647 95,665 155,162 93,951 46,666 73,751	1,393 3,617 9,487 18,951 11,966 6,011 7,839	9,270 21,290 71,270 109,359 65,703 38,591 45,236	3,479 4,625 31,472 48,036 47,569 38,857 118,042
Returns Ender \$1,000.  Returns \$5,000 under \$10,000.  Returns \$11,000 under \$15,000.  Returns \$10,000 r more.		504,637 865,961 1,126,978 8,411,008	196,664 471,402 582,005 760,004	85,118 128,508 178,487 565,516	96,857 165,604 200,785 340,002	7,645 8,863 13,418 99,331	919,940 2,057,842 2,271,935 2,689,415	411,878 728,599 935,073 7,746,204	831,7°2 1,914,563 2,160,139 2,630,190	93,535 169,988 208,458 349,552	540,142 874,645 977,322 1,766,975	318,350 558,623 726,585 7,396,648

Sective of Texplanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(\*) An asterize in a well denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

WITE: Detail may not and to total because of rounding.

Table 12.—RETURNS WIT	H PARTNER:	SHIP NET PR	OFIT OR I	oss: sot		NCOME ME CLA		S, EXE	EMPTION	NS, TAXA	BLE IN	COME,	AND TAX	ITEMS, E	BY ADJUSTE	D GROSS
		[		5016	ries and wa	1,705		Busin	ess or	professio	n.	$\Box$		Fai	rin	
Adjusted gross income	Number of	Number of	Adjuste gross	) Sare	(gross)	uges	Ne	t profi	t	Net	loss		Net pr	ofit	Net 1	ÓSE
classes	returns	exemptions	(Thousand dollars)	Number retur	TIS (Tho	ount usand lars)	Number return	OI (The	ount usand lars)	Number of returns	Amoun (Thousas dollars	d Nu	mber of	Amount (Thousand dollars)	Number of returns	Amount (Thousand dallars)
	(1)	(2)	(3)	(4)	(:	5)	(6)		(7)	(8)	(9)		(10)	(11)	(12)	(13)
Grand total	1,938,707	6,664,793	135,898,0	25 1,135	,426 11,8	99,066	298,10	2 3,4	91,194	80,075	443,7	18	63,413	176,150	79,516	404,005
Taxable returns, total	1,666,590	5,748,496	35,552,7	85 1,034	,239 11,4	45,463	263,92	3 3,3	65,807	58,599	243,6	60	53,480	250 <b>,</b> 677	55,928	219,705
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	46,378 54,756	(*) 25,727 79,413 117,308 152,058	118,4	74 5 77 17 99 23	477	8,318 36,770 53,759 96,546	(*) 3,79 4,78 8,20	88	(*) 6,036 8,725 25,091	2,792 3,192	4,2 2,4	-   (	1,994 3,984 2,992	1,332 5,850 5,765	(+) 2,992 2,593	(+) 3,714 2,839
\$5,000 under \$6,000 \$6,000 under \$7,000. \$7,000 under \$8,000 \$2,000 under \$9,000 \$9,000 under \$10,000	87,531 99,535	249,359 273,879 335,796 347,866 318,806	568,4 747,1 847,2	60 49 24 59 54 65	,465 2 ,660 3 ,744 3	82,442 37,153 04,181 99,461 20,917	11,00 10,61 12,41 12,81 12,90	34 30 34	23,548 29,417 40,692 49,384 53,141	3,591 6,583 2,793 1,862	0و4 3ور7 مور3 4و4	70 <b>}</b>	3,591 4,056 3,391 3,425 1,995	5,528 9,534 9,916 9,994 4,258	2,743 3,990 1,995 3,990 3,192	4,043 4,384 3,095 8,095 6,963
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	190,203	1,213,821 708,895 1,403,200 404,275 87,887	3,289,8 11,066,9 6,597,1	94 130 57 225 12 62	,935 1,4 ,369 3,4 ,425 1,7	71,864 31,130 58,547 67,468 95,876	48,60 33,00 78,14 21,78 4,00	59   2 56   1,4 31   8	84,159 84,057 31,460 36,113 23,963	10,073 6,009 13,954 4,893 1,817	18,2 11,5 52,0 45,3 35,6	21 56 17	10,199 4,763 10,065 2,382 498	43,467 29,057 83,907 31,051 8,861	9,117 5,733 12,235 4,398 1,375	25,182 14,195 58,077 37,457 23,350
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		22,838 4,051 1,522	731,1	37	853	76,819 66,422 37,790	1:		53,937 8,578 6,706	75 <u>1</u> 193 96	26,1 10,9 15,1	13	120 18 7	1,927 184 46	527 135 65	14,858 5,724 5,865
Nontaxable returns, total	272,116	916,199	1345,2	41 101	,186 4	53,603	34,2	38 1	21,388	21,476	200,0	61	9,931	25,474	23,588	184,299
No adjusted gross income		138,266				11,718	4,13		28,709	9,248	113,8	78	(*)	(*)	,803	111,083
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	29,046 54,624 43,402 24,907 19,253	50,900 58,707 150,125 143,589 106,604 89,453	22,4 80,8 107,1 86,4 85,5	80 6 29 11 00 16 63 12 31 9	,959 ,536 ,124 ,146 ,752	55,798 8,314 37,327 33,138 34,555 24,390 48,363	(*) 2,19 6,1( 4,90 4,30 3,30 7,50	95 84 87 89	(*) 2,014 8,439 8,464 10,873 9,048 55,940	2,792 2,194 2,793 4,449	9,22 9,22 1,4 1,9 9,9	58 <b> </b>	2,793 2,194 3,697	3,905 3,984 15,292	2,992 3,192 1,995 3,191 4,415	8,578 9,272 5,334 10,334 39,698
Returns under \$5,000	493,579	1,113,946 1,669,144 1,232,509 2,649,194	3,699,6 4,153,6	97 298 24 234	,760 1,6 485 1,9	00,633 09,403 91,329 97,701	44,10 65,77 49,30 138,9	27 2 97 2	10,099 23,843 94,270 62,982	.3,610 17,281 10,806 28,378	160,3 41,4 21,4 220,6	86 15	16,402 18,253 10,666 18,092	25,812 44,687 46,780 158,871	25,557 19,375 9,384 25,200	153,017 42,889 27,641 180,458
		Partner	ship		,	Sales of	capital	assets			rdinary rom sale		Sa		perty other tal assets	than
Adjusted gross income	Net p	rofit	Net	loss	Net	gain		Net	loss	$\neg$	deprecia proper		Ne	t gain	Net	loss
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amour (Thouse doller	and ]	mber of	Amou (Thous dolla	and ret	er of A	mount housand bilars)	Number return		returns	(Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	}	(20)	(21	) (	22)	(23)	(24)	(25)	(26)	(27)
Grand total	1,478,959	13,032,056	459,748	1,497,782	757,643	4,326	,287	179,082	119	,449 3	5,239	50,097	8,4	74 19,50	973 <b>،</b> و17	86,878
Taxable returns, total	1,296,703	12,590,749	369,883	804,594	681 <b>,</b> 341	3,968	,543	162,804	108	,771 2	3,001	39,862	6,3	49 15,0	87 .2,896	47,559
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	19,754 37,235 45,026 47,054	(*) 23,924 61,202 99,717 141,332	2,781 9,142 9,730 14,285	1,095 6,149 14,188 9,811	(*) 4,582 9,165 10,949 16,528	24 8	,106 ,437 ,381 ,967	(*) 6,561 2,888	1	,490 { ,964 }	- - 2,786	798	(*)	- (*)	3,978	4,650
\$5,000 under \$6,000 \$6,000 under \$7,000	69,396 70,637	223,226 252,221	18,779 16,894	12,892 12,788	25,267 21,897		,065 ,062	4,152 5,076		,217			[]		IK	

									from sa			capita.	L assets	
Adjusted gross income	Net p	profit	Net	loss	Net	gain	Net	loss	depred prop	eiable perty	Net g	ain	Net 1	oss
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	1,478,959	13,032,056	459,748	1,497,782	757,643	4,326,287	179,082	119,449	35,239	50,097	8,474	19 <b>,</b> 507	973 <b>ر</b> وي	86,878
Taxable returns, total	1,296,703	12,590,749	369,883	804,594	681,341	3,968,543	162,804	108,771	28,001	39,862	6,849	15,087	.2,896	47,559
Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 19,754 37,235 45,026 47,054	(*) 23,924 61,202 99,717 141,332	2,781 9,142 9,730 14,285	1,095 6,149 14,188 9,811	(*) 4,582 9,165 10,949 16,528	(*) 1,106 4,437 24,381 8,967	(+) 6,561 2,888	(*) 5,490 1,964	2,786	798	(*)	(*)	3,978	4,650
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	69,396 70,637 80,822 81,155 67,514	223,226 252,221 328,214 332,928 344,316	18,779 16,894 18,713 18,706 23,477	12,892 12,788 20,396 43,391 18,384	25,267 21,897 31,250 29,068 26,347	13,065 19,062 26,191 31,510 33,0-6	4,152 5,076 5,105 6,235 11,400	2,104 2,217 3,704 3,836 5,402		7,978	2,193	789	1,994	3 <b>,</b> 194
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	257,950 146,559 277,898 73,929 15,564	1,489,202 1,192,255 4,319,915 2,391,290 863,079	76,792 43,644 82,100 24,564 7,068	81,786 57,599 201,943 136,875 79,761	1.0,645 83,789 207,815 68,750 18,084	161,610 153,344 732,051 676,367 587,883	30,416 20,432 49,131 15,485 2,936	19,310 13,748 34,923 12,301 -,467	16	2,763 13,799 7,717 2,846	1,134 638 1,727 643 194	1,114 918 6,142 .,734 1,272	3,049 2,630 6,648 3,052 994	2,178 5,072 15,181 10,340 3,729
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3 <b>,</b> 675 554 186	370,456 104,567 51,355	430 <b>,</b> 430 539 239	58,377 20,230 28,929	5,388 1,015 403	603,158 350,180 542,114	522 61 21	465 58 18	316 69 47	1,551 686 510	84 28 9	1,754 339 10	413 89 49	2,359 495 361
Nontaxable returns, total	182,253	441,306	89,863	693,189	76,300	357 <b>,</b> 744	16,281	10,681	7,_35	10,234	1,623	4,420	5 <b>,</b> 073	39,321
No adjusted gross income	14,028	32,898	816وا	379,806	13,202	112,895	2,983	2,169	1,633	.,881	(*)	(*)	.,01.	33,927
Under \$600. \$600 under \$1,000. \$1,000 under \$3,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	12,805 22,092 42,102 33,063 16,551 14,750 26,862	13,616 15,412 50,539 62,584 46,375 46,055	8,793 £,955 12,522 10,339 8,356 4,503 8,579	81,941 23,438 78,644 20,091 1,383 3,753	5,419 8,949 1,545 11,148 6,178 6,361	27,466 14,643 64,062 11,392 3,445 4,176 119,665	1,995	328, 3 1,182 971, 3	.,386 2,616	1,517 - 5,836	1,448	2,684	1,068	982 4,412
Returns under \$5,000		1,509,296	117,222 102,073 78,184	631,298 127,566 97,843 641,075	105,426 141,609 131,775 387,833	277,041 141,309 171,711 3,735,226	25,164 34,105 30,809 89,004	16,867 18,633 19,663 64,286	7,993 4,457	-,660 7,762 5,614 3,061	1,3% 2,593 1,134 3,375	2,225 1,100 1,114 15,068	6,196 4,408 3,250 14,119	36,264 7,396 3,581 39,637

Returns \$10,000 under \$15,000 | 260,748 | 1,509,296 | 78,184 | 97,843 | 12.7775 | 17.741 | 30,809 | 19,603 | 4,437 | 5,614 | 1,114 | 3,200 | 3,381 |
Returns \$15,000 or more..... | 520,448 | 3,344,029 | 162,269 | 641,075 | 387,833 | 3,735,226 | 89,004 | 64,286 | 17,371 | 32,061 | 3,375 | 15,068 | 14,119 | 39,637 |
Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 12.—RETURNS WITH PARTNERSHIP NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

					Poneir	ons and		Rent	s			Royal	ties	
	Dividends gross	in adjusted income	Interest	t received		ities	Net i		Net lo	oss	Net in		Net 1	oss
Adjusted gross income classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)
	(28)	dollars) (29)	(30)	(31)	(32)	dellars) (33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	611,872	.,365,078	1,370,813	1,701,772	58,538	129,048	294,694	592,866	195,173	379,910	74,097	190,645	5,565	41,439
Taxable returns, total	573,504	2,725,592	1,239,019	1,574,057	47,308	115,219	260,539	546,279	167,206	272,172	63,389	172,737	5,242	17,052
Under \$1,000 \$1,000 under \$2,000	(*)	(+)	(*) 10,778	(*) 4,971	-	-	<b>6,</b> 771	4,915	{} -	-	) -	-	· -	-
\$.,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	6,566 6,677	3,132 3,262 2,187	21,493 34,232 34,166	12,232 19,491 13,269	2,975	976 7 <b>,</b> 689	6,566 7,835	6,287 3,804	4,389	3,037 2,897	3,619	2,085	(*) -	(*) -
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	17,594 16,312 18,962 16,990 17,839	12,857 19,932 19,015 50,784 21,458	55,699 53,266 61,747 63,578 53,666	33,246 28,050 44,314 37,958 24,705	8,938	16,767	14,927 10,822 14,329 9,370 13,998	20,960 7,069 21,606 7,329 7,074	5,088 11,137 8,356 11,736 8,600	3,540 6,112 8,603 12,816 6,153	1,995 3,225 4,052	2,292 1,673 4,766		-
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	84,267 72,864 202,974 78,341 20,468	79,824 96,543 564,228 572,916 459,955	251,443 154,076 323,103 92,852 21,669	169,713 143,718 499,009 283,509 135,931	8,000 5,838 12,230 4,344 1,390	17,275 16,366 30,238 14,262 6,918	43,385 30,992 72,114 22,411 5,324	60,630 49,765 191,959 103,182 41,387	34,908 19,322 42,140 13,061 3,202	34,105 22,935 88,506 46,286 17,882	8,567 7,350 21,397 8,009 3,088	7,604 9,714 43,642 38,795 27,801	759 710 1,762 1,035 508	643 564 2,375 3,502 4,705
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	5,813 1,063 413	407,491 185,354 226,433	5,872 1,063 417	73,424 26,408 24,049	485 90 32	3 <b>,</b> 776 729 223	1,339 249 107	13,680 4,960 1,672	992 194 103	12,297 4,951 2,052	1,086 .30 111	21,020 7,349 5,496	202 50 17	2,878 1,406 669
Nontaxable returns, total		139,485	131,794	127,715	11,231	13,832	34 <b>,</b> 155	46,589	27,967	107,737	10,708	17,908	(+)	(*)
No adjusted gross income Under \$600 \$600 under \$1,000 \$1,000 under \$2,000	6,161	25,819 (*) 325 9,796	24,976 7,752 10,339 29,529	37,589 3,757 6,499 16,535	(*) 5,363	(*) 4 <b>,</b> 448	5,431 3,579 8,949	9,458 2,360 5,8 <u>1</u> 2	9,971 3,180 3,984	83,704 - 047 2,723	2,825 4,37L	7,617 1,517	(*)	(*)
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more	2 700	9,289 3,724 89,502	20,695 10,960 8,492 19,051	7,916 6,237 6,023 43,159	5,565	8,540	4,582 6,099 5,515	2,341 5,781 20,837	3,386 3,585 3,861	3,077 3,180 13,006	3,512	8,774	{ (*)	(*)
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more		58,786 128,180 33,054 590,058	213,812 300,385 254,564 602,052	134,579 176,681 174,858 1,215,654	15,401 10,527 8,101 24,509	15,661 22,528 17,736 73,103	49,812 66,697 44,475 133,710	40,757 71,124 66,508 414,477	32,473 47,146 35,841 79,713	100,666 38,651 38,752 201,841	12,212 10,528 8,968 42,389	11,673 13,429 8,117 157,426	461 759 4,345	1,685 643 39,111
		Estates a	nd trusts		Sme	ll business	corporatio	ns	Other	Sink	pay exclus:	ion	Moving ex	
Adjusted gross income	Net	income	Net	loss	Net p	profit	Net	loss	sources (net)	DICK .	pay excitas.	1011	deduct	ion
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number retur		and re	ber of turns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52	)	(53)	(54)
Grand total	65,369	192,765	7,842	14,584	53,559	566,563	32,269	176,750	31,37	0 12,1	46 11	,670	6,520	3,912
Taxable returns, total	61,467	183,353	6,187	9,170	52,269	560,092	27,497	128,742	2 104,76	7 11,5	44 10	506	5,920	3,620
Under \$1,000. \$1,000 under \$2,000. \$3,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	5,957	8,852	{ -	-	-	-	(+)	(+)	11 21 38,11 33	5	-	-	-	- - -
\$5,000 under \$6,000 \$6,000 under \$7,000							-	-	- 1	-				
\$7,000 under \$8,000 \$8,000 under \$9,000	3,253	4,284	5-	1.392	2,227	5 <b>,</b> 125	3,579	14,085	1,19	9 (*)	- (*	- }	4,238	2,341
\$7,000 under \$8,000. \$2,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000.	3,253 5,198 6,746 5,968 20,513	4,284 3,994 9,731 8,140 46,146		1,392 2,660	2,227 7,823 7,190 23,239	5,125 19,977 25,928 185,789	6,235	14,085 14,818 6,041 45,590	1,19 1,50 1,41 343 2,54 13,93 7,31	(*) (*) (*) (*) (*) (*)	56 5 53 .	) - ,163 ,764 ,675	744 813	461 674
\$1,000 under \$8,000. \$2,000 under \$10,000. \$9,000 under \$10,000. \$15,000 under \$15,000. \$15,000 under \$26,000. \$40,000 under \$50,000. \$20,000 under \$50,000. \$200,000 under \$500,000.	3,253 5,198 6,746 5,968 20,513 8,986 3,278 1,232	3,994 9,731 8,140 46,146 42,162 26,865 17,046	2,245 1,122 315	2,660 1,960 735 2,018	7,823 7,190 23,239 8,779 2,404 490	19,977 25,928 185,789 154,965 95,715 43,860	6,235 3,292 9,078 3,471 1,057 421	14,818 6,041 45,590 20,896 9,752 9,365	1,19 1,50 1,41 -343 2,54 13,93 7,31 43,84 52,65 21,70 4,17	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	56 5 53 2 75 27 46	,764 ,675 549 180 82	744 813 100 18	461 674 110 21
\$3,000 under \$8,000. \$3,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$40,000 under \$50,000. \$100,000 under \$200,000.	3,253 5,198 6,746 5,968 20,513 8,986 3,278 1,232	3,994 9,731 8,140 46,146 42,162 26,865	2,245 1,122 315	2,660 1,960 735	7,823 7,190 23,239 8,779 2,404	19,977 25,928 185,789 154,965 95,715	\$ 6,235  3,292 9,078 3,471 1,057 421 107 58	14,818 6,041 45,590 20,896 9,752	1,19 1,50 1,41 343 4 2,54 13,93 7,31 43,84 22,65 211,70 6 4,17 373	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	56 5 53 2 75 27	,764 ,675 549 180	744 813 100 18	461 674 110 21 10 1
\$7,000 under \$8,000. \$7,000 under \$9,000. \$7,000 under \$15,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$50,000 under \$50,000. \$50,000 under \$200,000. \$200,000 under \$200,000. \$200,000 under \$1,000,000.	3,253 6,746 5,968 20,513 8,986 3,278 1,232 .38 .98 .39 3,905	3,994 9,731 8,140 46,146 42,162 26,865 17,046 9,104	2,245 1,122 315 132 27	2,660 1,960 735 2,018 273	7,823 7,190 23,239 8,779 2,404 490 84	19,977 25,928 185,789 154,965 95,715 43,860 15,405	5,279 6,235 3,292 9,078 3,471 1,057 421 107	14,818 6,041 45,590 20,896 9,752 9,365 3,707	1,19 1,50 1,41 3,43 4,39 1,393 1,391 4,394 22,65 211,70 6,417 7,33 3,47	9 (*) 20 5 4 1,9 1,7 6 1 3 6 7 (*)	56 5 53 2 75 27 46	,163 ,764 ,675 549 180 82 10 3	744 813 100 18 5	461 674 110 21 10
\$5,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$15,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$1,000,000. \$1,000,000 or more.  Hontaxable returns, total. Ho adjusted grown income. Under \$600. \$200 under \$1,000.	3,253 1,198 6,746 5,968 20,513 8,986 3,278 1,232 238 98 3,905 (+)	3,994 9,731 8,140 46,146 42,162 26,865 17,046 9,104 7,029	2,245 1,122 315 132 27 11 (*)	2,660 1,960 735 2,018 273 132 (*)	7,823 7,190 23,239 8,779 3,404 490 84 33	19,977 25,928 185,789 154,965 95,715 43,860 15,405 13,328 6,471	5,379 6,235 3,292 9,078 3,471 1,057 421 107 58	14,818 6,041 45,590 20,896 9,752 9,365 3,700 4,047	1,19 1,30 1,41 1,39 7,31 4,38 22,65 11,70 4,17 3,47 3,47 318,88 312 31,68	9 (*) 0 5 4 1,9 4 1,9 4 1,9 6 6 1 7 (*) 7 (*)	56 5 53 5 82 1 75 27 46 4	,163 ,764 ,675 549 180 82 10 3	7444 813 100 18 5 1 1	461 674 110 21 10 1 2
\$1,000 under \$8,000. \$2,000 under \$10,000. \$10,000 under \$10,000. \$15,000 under \$15,000. \$15,000 under \$26,000. \$20,000 under \$30,000. \$20,000 under \$30,000. \$200,000 under \$100,000. \$200,000 under \$1,000,000. \$200,000 under \$1,000,000. \$100,000 under \$1,000,000. \$500,000 under \$1,000. \$500,000 under \$1,000. \$1,000,000 under \$1,000. \$1,000 under \$1,000. \$1,000 under \$1,000. \$1,000 under \$4,000. \$1,000 under \$4,000. \$4,000 under \$4,000.	3,253 3,253 5,746 5,968 20,513 8,986 3,278 1,232 238 98 3,905 (+) (*) (*)	3,994 9,731 8,140 46,146 42,162 26,865 17,040 9,104 7,029 9,413 (*)	(*)	2,660 1,960 735 2,018 273 132 (*)	7,823 7,190 23,239 8,779 3,404 490 84 33 1,289 (*)	19,977 25,928 185,789 154,965 95,715 43,860 15,405 13,328 6,471 (*)	5,379 6,235 3,292 9,078 3,471 1,057 421 107 58 4,770 1,654	14,818 6,041 45,590 20,896 9,752 9,365 3,707 4,047 48,005 31,764	1,19 1,50 1,41 1,41 1,41 1,41 1,41 1,41 1,41 1,4	9 (*) 0 5 4 1,9 1,9 1,7 7 (*) 7 (*) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	556 55 553 82 1 775 1 227 446 (*	,163 ,764 ,675 ,675 ,549 180 82 10 3	744 813 100 18 5 1 1 (*) (*)	(*)
\$1,000 under \$2,000. \$2,000 under \$1,000. \$10,000 under \$15,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$200,000. \$20,000 under \$200,000. \$200,000 under \$200,000. \$300,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000 under \$1,000. \$200 under \$1,000. \$200 under \$1,000. \$1,000 under \$1,000. \$200 under \$1,000. \$3,000 under \$2,000. \$3,000 under \$3,000.	3,253 1,198 6,746 5,968 20,513 8,986 3,278 1,232 238 98 3,905 (+) (*) (*) (*)	3,994 9,731 8,140 46,146 42,162 26,865 17,046 9,104 7,029 9,413 (*) (*)	2,245 1,122 315 132 27 11 (*)	2,660 1,960 735 2,018 273 132 (*) (*)	7,823 7,190 23,239 8,779 3,404 490 84 33 1,289 (*)	19,977 25,928 185,789 154,965 95,715 43,860 15,405 13,328 6,471 (*)	\$ 3,379  \$ 6,235  \$ 3,292  \$ 9,078  \$ 3,471  \$ 1,057  \$ 421  \$ 107  \$ 58  \$ 4,770  \$ 1,054  (*)  \$ 2,917	14,818 6,041 45,59( 20,896 9,752 9,365 3,707 4,047 48,009 31,764 (*)	1,19 1,50 1,41 1,43 1,43,84 1,393 7,31 4,384 5,22,65 11,70 4,17 3,47 3,47 3,47 318,88 312 31,68 1,38 4,134 1,34 1,34 1,34 1,34 1,34 1,34 1,3	9 (*) 0 5 4 1,9 4 1,9 5 6 6 1 1 3 3 3 3 3 3 3 3 3 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	-556 553 5382 1775 277 446	,163 ,764 ,675 ,675 ,549 180 82 10 3 )	744, 813 100 18 5 1 1 (*)	(*)

1 Dotnote at ad of table. Dee text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 12.--RETURNS WITH PARTNERSHIP NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

	r	····			1				Canadana	102.000					
		business deduction	Self-e pension	mployed deductio	n Tot		Total		Standard Mini		10	percent		Itemize	i deductions
Adjusted gross income classes	-	Amount		Amoun	deduct	ions —		nount		Amount		Amo	unt		Amount
¥	Number of returns	(Thousand	Number of returns	(Thousan	d (Thous		irns (T	ousand	Number of returns	(Thousand	Number o	Thou	usand	Number of returns	(Thousand
	(55)	dollars) (56)	(57)	dollars (58)	) dolla (59		_	(61)	(62)	dollars) (63)	(64)		(ars) (5)	(66)	dollars) (67)
Grand total	151,428	226,834	28,203	26,72	29 6,02,	586 597	,765 4	17,144	239,063	119,657	358,70	11	97,488	1,297,09	8 5,785,441
Taxable returns, total	144,374	213,326	27,979	26,60	_			44,521	106,060	51,533	350,14		92,989	1,210,38	_
Under \$1,000	-	-	, -		-	503 (*	)	(*)	(+)	(*)	(*)		(*)	(+)	(+)
\$1,000 under \$2,000 \$2,000 under \$3,000		3,240	(-)		- 31,	665 36	,560 ,426	5,505 13,534	17,560 35,429	5,505 13,.72	13,14	.3	4,486	4,97 9,95	2 8,130
\$3,000 under \$4,000 \$4,000 under \$5,000	6,566	8,233	(*)	(+)	- 55	357 33		12,875 16,443	17,737 13,426	8,650 7,816	19,15	- 1	8,627	26,87 28,7€	36,914
\$5,000 under \$6,000 \$6,000 under \$7,000	4,782	3,087	· -		- 105,	040 36	443 305	21,592 24,128	9,564 4,981	675و6 905و3	26,87 31,32	23 :	14,917 20,223	51,73 51,23	7 80,912
\$7,000 under \$8,000 \$8,000 under \$9,000	7,497 10,140	11,091 11,091	2,978	1,02	145, 153,	009 32	,186 ,094	25,280 27,365	3,186 2,781	2,629 2,662	30,10 29,31	.2   5.	22,652 24,703	66,24 67 <b>,</b> 76	7 125,644
\$9,000 under \$10,000 \$10,000 under \$15,000	12,589 32,680	15,250 34,488	<b>S</b>	2,00	146,	I	,301 ,097	31,185 97,739	-	-	32,30 98,09		31,185 97,739	57,69 236,64	
\$15,000 under \$20,000 \$20,000 under \$50,000	20,053 34,665	24,604 67,855	1,658 12,738	95 12,15	56 514,	630 36	,189 ,958	36,062 29,893	-	-	36,18 29,95	39 .	36,062 29,893	154,01 330,04	4 478,568
\$50,000 under \$100,000 \$100,000 under \$200,000	7,074 1,458	21,913 7,757	8,870 1,374	10,51 1,7¢	ر 972 ما	434 2	243	2,236	-	-	2,24	13	236 218	12ر96 1+ر22	1 970,198
\$200,000 under \$500,000	407	3,090	150	18	375,	.023	25	25	-	-	1	25	25	6,08	0 374,998
\$500,000 under \$1,000,000 \$1,000,000 or more	69 28	1,108 432	11		13 157, 1 17:,	146	2 2	2 2		_		ž.	4	1,09 42	
Nontaxable returns, total	7,053	13,511	(*)	(*)	→6l <sub>9</sub>	773 141	,560	72,624	133,002	68,124	8,55	58	4,500	86,7	3 389,150
No adjusted gross income Under \$600	(*)	(*)	(*)	(*)	11	200	805,0	8,417	19,809	- 395 <b>،</b> 8		-	-	. 1	-
\$600 under \$1,000 \$1,000 under \$2,000	) [	- (			- 10,	562 26	,459 ,282	10,531	26,060 26,085	10,503	1,99	15	-42	9ورتر 3دوو	1
\$2,000 under \$3,000 \$3,000 under \$4,000	3,185	4,838			- 45	.238   25	,095 ),367	14,271 6,973	24,297 9,769	14,062	ń.			18,30 14,54	7 30,967
\$4,000 under \$5,000 \$5,000 or more	2,175	3,976	(*)	(+)	- 31, 293,	.275	386 3763	4,147 6,790	4,987 3,995	3,970 3,113	6,56	53	<b>,</b> 258	13,8	7 27,128
Returns under \$5,000	14,027	15,169	(+)	(*)	289,	_		14,627	-14,556	100,672	36,28	33	13,955	128,79	
Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000	40,623 32,746	48,712 34,529	(+) 2,347	(+) 30	715,	872 179		35,186 98,540	24,502	18,983	154,50 98,89	)6 1	16,203 98,540	314,5° 240,0	0 580,686
Returns \$15,000 or more	64,032	128,424	24,818	25,58			,019	68,791	(*)	(*)	69,0	14	68,790	613,69	4,421,462
Returns \$15,000 or more	64,032	128,424	24,818 T	25,58 axable i	4,490,	254 69	,019	68,791		(*) Tax cred	lits				
	64,032 Exemption	Number of returns	24,818 T	axable i	4,490,	Income tax before	Retirem	ent incom			iits Forei	gn tax	All	613,69 other tax redits	Income tax
,	64,032 Exemption	Number of returns with no taxable	24,818 T of S Numbe	axable i	ncome  Amount	Income tax before credits	Retirem	ent incompedit	ne Inve	Tax cred	lits Forei	gn tax edit Amount	All Numbe	other tax redits r Amoun	Income tax after credits
Adjusted gross income	64,032	Number of returns with no	24,818 T of S Numbe	axable i	138 4,490,	Income tax before	Retirem	ent incompedit	ne Inve	Tax cred	iits Forei	gn tax edit	All	other tax redits r Amoun	Income tax after credits
Adjusted gross income	Exemption	Number of returns with no taxable	24,818 T of S Numbe	r of	ncome  Amount  Thousand	Income tax before credits (Thousand	Retirem	ent incommedit  Amour	Inve	Tax cred	Forei	gn tax edit Amount (Thousand	All Number	other tax redits r Amoun / Thousa dollar	Income tax after credits
Adjusted gross income	Exemption (Thousand	Number of returns with no taxable income	24,818  T of S Number retu (70	r of	ncome  Amount  (Thousand dollars)	Income tax before credits (Thousand dollars)	Retirem C Number c returns	ent incompedit  Amour (Thousa dollar (74)	Inve	Tax cred stment Amount (Thousand dollars) (76)	Forei, cr Number of returns	gn tax edit Amount (Thousand dollars)	All Numbe of return	other tax redits r Amoun (Thousa dollar	Income tax after credits to (Thousand dellers) (81)
Adjusted gross income classes  Grand total	Exemption (Thousand dollars) (68) 3,999,05	Number of returns with no taxablincome (69) 9 216,5	24,818  Tof So Numbe retu  (70 58 1,722	axable i	Amount (Thousand dollars) (71) (5,497,733	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,802	Retirem	ent incommedit  Amour (Thousa dollar (74) 6 9,3	Inverse Inverse (75) (75) 555,48	Tax cred stment  Amount (Thousand dollars) (76)  B 136,189 4 119,145	Forei cr Number of returns	gn tax edit Amount (Thousand dollars) (78)	All Numbe of return (79)	other tax redits r Amount (Thousandollar (80)) 2 1,-7	Income tax after credits b d (Moused oblies) (81) 4 7,780,495 7 7,780,495
Adjusted gross income classes  Grand total  Taxable returns, total Under \$1,000 \$1,000 under \$2,000	Exemption (Thousand dollars) (68) 3,999,05 3,449,26 1,07	128,424  Number of returns with no taxable income  (69) 9 216,5	24,818  Tof so Number retu  (70 58 1,722 - 1,666	r of rms	Amount (Thousand dollars) (71) (5,497,733 6,362,915 (*) 10,973	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,802	Retirem c Number c returns (73) 80,51	ent incomedit  C Amour (Noussa dollar (74) 6 9,3'4 7,94	Inverse in	Tax crec stment  Amount (Thousand dellars) (76)  B 136,189  4 119,145 (*) 6 106	Forei, cr Number of returns (77) 30,958 30,363	en tax edit Amount (Thousand dollars) (78) 30,294	All Number of return (79)	other tax redits r Amoun (Thousa dollar (80) 1,27	Income tax after credits by the control of the cont
Adjusted gross income classes  Crand total	Exemption (Thousand dollars) (68) 3,999,05 3,449,26 47,66 70,35	128,424  Number of returns with notaxablincome  (69) 9 216,5	24,818  T of S Number return (70 1.666 - 1.666	r of rms (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Amount  (Thousand dellars)  (T)  (T)  (T)  (T)  (T)  (T)  (T)  (	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,302 14 1,564 7,28 13,125	Retirem c (73) 80,51	ent incomedit  Amour (Thousa dellar (74) 6 9,3' 4 7,9%	Inventor of returns (75)  (75)	Tax cred stment  Amount (Thousand deHers) (76)  3 136,189  4 119,145  6 106 586 0 618	Forei, or Number of returns (77) 30,958	en tax edit  Amount (Thousand dollars) (78) 30,294	All continued for the state of	other tax redits r Amount (80) 12 1,.77	Income tax after credits (Thousand dellers) (81) 4 7,780,495 7 7,780,495 - 14 1,459 6,574 1,2192
Adjusted gross income classes  Grand total  Taxable returns, total Under \$1,000 \$1,000 under \$2,000 \$3,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	Exemption (Thousand dollars) (68) 3,999,05 3,449,26 1,07 15,43 47,65 70,33 91,34	128,424  Number of return with not taxablincome  (69) 9 216,5	24,818  T  T  Number returns  (70  58  1,722  - 1,666  - (22  - 44  - 61	r of rms (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Amount (Thousand dollars) (T1)  6,362,315 (*) 10,973 49,110 85,175 131,799	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,302 14 1,564 7,388 13,125 20,791	Retirem c (73)  80,53  66,98	ent incommedit  Amour (Mousa dollar (74) 6 9,3' 4 7,99 - (*) 1 33 7	Invented Inv	Tax crees stment  Amount (Thousand dellars) (76)  B 136,189  4 119,145  6 106  5 86  6 38  5 950	Forei cr Number of returns (77) 30,958	en tax edit Amount (Thousand dollars) (78) 30,294 20,186	All Number of return (79)	other tax redits r Amoun (Thousa dollar (80) 1,27	Income tax after credits (Thousand dollars) (81) 4 7,780,495 7 7,780,495 6,574 1,459 6,574 12,192 19,542
Grand total  Taxable returns, total.  Under \$1,000 \$2,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000	Exemption (Thousand dollars) (68) 3,999,05 3,449,26 47,65 70,33 91,24 149,61	128,424  Number of returns with notaxablincome  (69) 9 216,5	24,818  T  Off S  Number retu  (70  1,666  (** - 24 - 61 - 388 - 38	r of rms (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Amount  (Thousand dellars)  (T)  (T)  (T)  (T)  (T)  (T)  (T)  (	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,302 14,1,564,7,38 13,125 20,791 38,994 48,434	Retirem c (73) 80,51	ent inconredit  Amour (Mousa dollar (74)) 6 9,3'' 4 7,9% - (*) 1 3:77 6:63 5:56	Inverse Invers	Tax cree stment  Amount (Thousand dollars) (76)  3 136,189  4 119,145  (*) 6 106 6 586 0 0.38 5 950 3 1,634 1 1,784	Forei cr Number of returns (77) 30,958	en tax edit  Amount (Thousand dollars) (78) 36,294	All of Number of return (79) 3,48 3,44	other tax redits r Amoun (Thousa dollar (80)	Income tax after credits b d (Moused dblors) (81) 4 7,780,495 7 7,780,495 1,459 6,574 12,192 19,942 36,330 46,144 61,10
Adjusted gross income classes  Grand total  Taxable returns, total.  Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$7,000. \$8,000 under \$9,000.	Exemption (Thousand dollars) (68) 3,999,05 3,449,26 47,66 70,35 91,24 149,66 164,33 201,44 208,72	128,424  Number of returns with not taxablincome  (69) 9 216,5	24,818  T  Of s  S  Number retu  (70  1,666  - 1,666  - 44  - 44  - 54  - 88  - 87  - 99  - 99	r of rms (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Amount  (Thousand dollars)  (T)  (o,497,733  6,362,315  (*)  10,973  49,103  85,175  131,799  240,471  299,992	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,802 14,564 7,288 13,125 20,791 38,94	Retirem c  Number c returns  (73)  80,55  66,96  (*)  4,77  7,34  5,565  5,11	ent incorrectit (Thousa dellar (74) 6 9,3' 4 7,90 - (*) 1 33 7 66 3 5(4) 4 7,4	1t Number of returns (75) 7. 555,48 8 513,57 - (*) - 4,97 10,35 15 3,33 6 12,59 31 21,58 36 17,01 23,41 10 23,51	Tax crec stment  Amount (Thousand dollars) (76)  B 136,189  4 119,145  6 106  6 566  6 566  7 33  8 1,634  1 1,784  7 3,300  2 ,887	Forei cr Number of returns (77) 30,958	gn tax edit  Amount (Thousand dollars) (78) 30,294 20,186	All continued for the state of	other tax redits r Amoun (Thousa dollar (80)	Income tax after credits  d (Thousand dollars)  (81)  7,780,495  7,780,495  - 1,459 - 6,574 12,192 - 19,542 - 36,30 - 46,144 - 61,-10 - 7,837
Adjusted gross income classes  Grand total.  Taxable returns, total.  Under \$1,000. \$2,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$4,000. \$6,000 under \$6,000. \$6,000 under \$6,000. \$7,000 under \$6,000. \$8,000 under \$9,000. \$9,000 under \$9,000. \$9,000 under \$10,000.	Exemption (Thousand dollars) (68) 3,999,05 3,449,05 47,65 70,33 91,24 149,65 164,33 201,44 208,72 191,28	128,424  Number of return with not axablincome  (69) 9 216,5 7 7 8 0 0 0 1 1 2 3 5 8 0	24,818  T  Of  Number retu  (70  58  1,722  - 1,666  - (*  - 22  - it  - 34  - 99  - 93  - 93  - 334	r of rms 2,148 2,5,590 2,175,536,340,175,531,361,591,7743	Amount (Thousand dollars) (T1) (b,497,733 6,362,915 (*) 10,973 39,110 85,175 131,799 240,71 299,094 400,033 485,528 526,018 2,696,593	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,8002 14 1,564 7,288 13,125 20,791 38,94 48,434 44,981 31,415 90,534 485,06-	Retirem c (73)  80,51  66,96  (*)  .,77  .,38  5,56  3,55; 5,11  .,556	ent inconredit  (Amour (Tousses)  (74)  6 9,3'  4 7,96  - (*)  1 35,7  7 6,3  4 7,7  6 4 4,4  7 7,7  7 5 5,2  1 1,6	1t Number of returns (75) (75),48 (513,57) (10,35) (12,36) (12,36) (12,36) (12,36) (12,36) (12,36) (13,36) (12,36) (13,36) (12,36) (13	Tax crec stment  Amount (Thousand dellars)  (76)  8 136,189  4 119,145  6 0 586 0 586 0 586 1,784 7 3,300 0 2,857 8 1,5905	Forei cr Number of returns (77) 30,958 30,863	en tax edit  Amount (Thousand dollars) (78) 36,294 20,186	All   Number of return   (79)   3,44   (*)   (*)   (*)	other tax redits r Amoun (Mouse dollar (80)) 1, 77 (+)	Income tax after credits to the control of the cont
Adjusted gross income classes  Crand total  Taxable returns, total  Under \$1,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$9,000 under \$9,000 \$9,000 under \$15,000 \$10,000 under \$15,000 \$10,000 under \$20,000 \$20,000 under \$20,000	Exemption (Thousand dollars) (68) 3,999,05 3,449,26 1,07 15,43 47,65 70,33 91,24 149,63 201,48 208,72 191,28 728,33 425,33 425,8	128,424  Number of return with not taxablincome  (69)  9 216,5  7  8 0 0 0 0 1 1 2 3 3 5 5 8 8 0 0 5 5 9 9	24,818  Toot so Number returns 1,7666  1,7666	r of rms 2 2 3 5 5 6 5 7 5 6 5 7 5 6 5 7 5 6 5 7 5 6 5 7 5 6 5 7 5 6 7 5 6 7 5 6 7 5 7 5	Amount (Thousand dollars) (T1) (c,497,733 (s) (-1) (-1) (-2) (-2) (-2) (-3) (-3) (-3) (-3) (-3) (-3) (-3) (-3	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,302 14,1,564 7,388 13,125 20,791 38,994 48,434 64,981 31,415 90,534 485,064 46,869 91,717,257	Retirem (73)  Ro,51  66,96  (*)  ,77  7,33  5,56  11,80  5,66  10,97	ent inconredit  (Mouse dollar (74) 6 9,3' 4 7,96 - (*) 1 33 7 6 7 3 8 4 4 4 7 7 8 6 8 8 8 1,4.4	1	Tax crec stment  Amount (Thousand deliars) (76)  8 136,189  4 119,145  6 106  8 6,188  5 950  8 1,634  7 3,300  8 1,784  7 3,300  1 1,784  7 3,300  1 1,784  7 3,300  3 36,064	its Forei cr Number of returns (77) 30,958 30,863 - (+) - 2,142 1,586 10,464	en tax edit  Amount (Thousand dollars) (78) 36,294 20,186	All Number of return (79) 3,44 3,44 (*) (*)	other tax redits r Amoun s dellar (80) 1, 77 - (+) - (57 0 83 3 15	Income tax after credits  (81)  (81)  (7,780,495  7,780,495  14,459 6,574 12,192 19,342 36,330 46,144 61,140 77,837 87,674 467,106 450,803 4 2,13,134
Adjusted gross income classes  Grand total.  Taxable returns, total.  Under \$1,000	Exemption (Thousand dollars) (68) 3,999,05 3,449,26 1,07 15,44 47,65 70,39 91,24 149,63 164,33 201,48 208,72 191,28 425,30 842,01 242,55	128,424  Number of return with n taxablincome  (69) 9 216,5 7 7 8 0 0 0 1 1 2 3 5 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	24,818  T  (70  (70  1,666  - 1,666  - 44  - 42  - 46  - 88  - 87  - 99  - 90  - 334  - 335  - 88  - 8	r of rms 2,148 2,5,590 2,0,148 2,5,536 3,340 3,175 3,361 3,991 3,743 3,632	Amount  (Thousand dollars)  (T)  6,362,315  (*)  10,973  39,110  29,092  400,033  485,528  56,018  2,349,967  8,645,088  2,349,967  8,645,088  2,349,967  8,645,088  2,349,967  2,47,339	Income tax before credits  (Thousand dollars)  (72)  7,963,612  7,928,802  14  1,564  7,288  13,125  20,791  38,944  48,944  48,944  48,949  11,415  90,534  48,069  2,171,287  1,933,639  1,10,291	Retirem c  Number c returns  (73)  80,55  66,96  (*)  4,77  7,33  5,56  3,55  11,86  5,66  10,97  1,98  1,00	ent incorrectit  (	1t Number of returns (75) (75) (75) (75) (75) (75) (75) (75)	Tax crec stment  . Amount (Thousand dollars) (76)  8 136,189  4 119,145  6 0 566  6 0 566  7 0 0 618  8 1,634  1 1,784  7 3,300  2 ,887  3 36,064  1 19,953  3 36,064  1 19,970  2 11,230	Forei cr Mumber of returns (77) 30,958 30,363 - (+) - 2,142 1,386 10,464 7,948 4,145	gn tax edit  Amount (Thousand dollars) (78) 30,204 20,186	All	other tax redits r Amoun (Rouse dollar (80)) 1,.77 (+) - (+) - (+) - (-)	Income tax after credits  (81)  (7,780,495  7,780,495  14,459  6,574  12,192  19,542  36,230  46,144  (61,10)  77,837  87,674  2467,080  45,180  45,190  45,190  1,089,435
Adjusted gross income classes  Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$6,000 under \$7,000. \$7,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$9,000. \$8,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$50,000 under \$50,000.	Exemption  (Thousand dollars)  (68)  3,999,05  3,449,26  1,07  15,43  47,65  70,33  91,24  149,61  200,44  208,72  191,28  728,33  425,30  242,95  52,73  13,70	128,424  Number of return with not taxablincome  (69) 9 216,5 7 7 8 0 0 0 1 1 2 3 5 8 0 0 5 9 0 2 3 1	24,818  Toot so Number returns 1,7666  1,7666  1,7666  88	r of rms 2,536 2,536 3,756 3,340 3,743 3,743 3,998 3,632	Amount  (Thous and dollars)  (T)  (5,497,733  6,362,915  (*)  10,973  49,110  83,179  240,471  299,992  400,033  485,528  5:6,018  2,696,593  2,349,967  8,643,088  5,383,088	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,802 14 1,564 7,28 13,125 20,791 38,94 48,434 64,981 31,415 90,534 65,869 2,171,257 1,933,539 63,336	Retirem (73)  80,51  66,96  (*)  4,77  7,34  5,56  3,57;  5,16  1,09  1,00	ent inconcedit  (	1t Number of returns (75) (75) (75) (75) (75) (75) (75) (75)	Tax crec stment  Amount (Thousand dellars) (76)  8 136,189  4 119,145  6 1,636  6 1,666  7 3,300  8 1,634  1 1,784  7 3,300  1 1,987  1 1,933  3 36,064  1 19,870  1 11,230  1 11,230	its Foreign Mumber of returns (77) 30,958 30,363 - (*)	gn tax edit  Amount (Thousand dollars) (78) 30,204 20,186	All of Number of return (79) 3,44 3,44 (*) (*) 60 426 33,44	other tax redits r Amoun (Nouse dellar (80) 2 1,-7 - (+) - (+) - (+) - (57 10 0 8 15 66 17	Income tax after credits  d (Thousand dellers)  (81)  4 7,780,495  7 7,780,495  - 1,459  - 6,574  12,192  19,542  36,300  46,144  61,-10  77,837  87,674  2 467,066  4 50,803  3 1,089,435  705,843  309,606  8 368,91
Adjusted gross income classes  Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$6,000. \$9,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$50,000. \$20,000 under \$50,000. \$200,000 under \$200,000. \$200,000 under \$200,000.	Exemption  (Thousand dollars)  (68)  3,999,05  3,449,26  1,07  15,42  47,65  70,38  91,24  149,62  164,33  201,44  208,72  191,28  728,33  425,36  842,01  242,96  52,72  13,77  2,42	128,424  Number of return with not axablincome  (69) 9 216,5 7 7 8 0 0 0 0 1 1 2 3 3 5 8 8 0 5 5 9 9 0 2 2 3 3 1 3 3 5 8	24,818  T  (70  (70  58  1,722  - 1,666  - 22  - 44  - 54  - 10  - 355  - 95  - 90  - 334  - 190  - 10  - 355  - 10  - 1	r of rms 2,148 2,5,590 2,10,536,536,536,536,536,1,991,743,1,203,1,998,1,632,1,	Amount  (Thousand dollars)  (T)  (5,497,733  6,362,815  (*)  10,973  39,110  85,175  (*)  240,471  299,992  400,033  485,528  5:6,088  2,696,983  2,349,967  8,645,088  2,545,088	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,802 144 1,564 7,288 13,125 20,791 38,94 48,434 46,981 81,415 90,533 485,064 46,889 2,171,257 1,933,539 1,10+,291 716,241 313,429	Retirem (73)  80,51  66,96  (*)  4,77  7,34  5,56  3,57;  5,16  1,09  1,00	ent inconredit  (Amour (Nous dellar (74))  6 9,3'  4 7,9'  - (*)  1 33,77 6,73 5,04 4,4 4,4 7,74 4,4 4,4 7,74 6,1 8,8 1,4 4,4 9,9 0,1 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1	1 Inverse	Tax crec stment  Amount (Thousand dellars)  (76)  B 136,189  4 119,145  6 0 586 0 586 0 586 1,634 1,784 7 3,300 0 2,857 8 0,361 1,933 3 36,064 0 19,870 1,1,330 6 6,578 7 -,06. 4 2,136	its Forei cr Mumber of returns (77) 30,958 30,863 - (*) - 2,142 1,586 10,464 4,7948 4,754 1,357 437 187	gn tax edit  Amount (Thousand dollars) (78) 30,294 20,186	All of Number of return (79) 3,44 3,44 (*) (*) 60 426 33,44	other tax redits r Amoun (Nouse doller (80)) 2 1,27	Income tax after credits  (Ri) (Ri) (7,780,495 7,780,495 7,780,495 14,459 6,574 12,192 19,542 36,130 46,144 (61,10 77,837 87,674 246,7106 2450,800 450,800 451,311,343 1,309,403 1,089,435 1,309,403
Adjusted gross income classes  Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$7,000. \$7,000 under \$10,000. \$3,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$50,000 under \$20,000. \$50,000 under \$20,000. \$100,000 under \$1,000.00. \$100,000 under \$1,000.00. \$100,000 under \$1,000.00. \$1,000,000 under \$1,000.00.	Exemption (Thousand dollars) (68) 3,999,05 3,449,26 1,07 15,44 47,66 70,33 91,44 47,66 164,33 201,48 208,72 191,28 728,33 425,00 242,90 252,73 13,77 13,77 13,42 82,96	128,424  Number of return with not taxablincome  (69) 9 216,5 7 7 8 0 0 0 0 1 1 2 3 3 5 8 8 0 0 5 5 9 9 0 2 2 3 3 3 3 216,5 2 43,8	24,818  T  Of S  Number retu  (70  1,666  - 1,666  - 888  - 87  - 99  - 90  - 339  - 319  - 12  - 14  - 15  - 888  - 87  - 95  - 95  - 90  - 15	r of rms 2 2 5,590 2 1 5,536 3,78 7,756 1 5,531 3,340 1 7,743 1 7,938 1 7,43 1 7,938 1 7,43 1 7,938 1 7,43 1 7,938 1 7,43 1 7,938 1 7,43 1 7,938 1 7,43 1 7,938 1 7,43 1 7,938 1 7,43 1 7,938	Amount  (Thousand dollars)  (TL)  (b,497,733 6,362,915 (v) 10,973 39,110 85,175 131,799 240,471 299,092 2400,033 485,528 526,518 2,696,593 2,349,967 8,645,088 5,382,306 6,742,733 1,372,966 6,742,735 6,372,688,420	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,802 14 1,564 7,288 13,125 20,791 38,994 48,434 46,981 81,415 90,534 485,064 46,269 2,171,257 1,933,699 1,104,291 716,241 313,429 375,312	Retirem c (73)  Ro,51  66,96  (*)  4,77  7,33  5,56  3,57; 5,16  5,66  10,99  1,00	ent inconredit  (Amour (Nous dellar (74))  6 9,3'  4 7,9'  - (*)  1 33,77 6,73 5,04 4,4 4,4 7,74 4,4 4,4 7,74 6,1 8,8 1,4 4,4 9,9 0,1 1,5 2,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1	1 Inverse	Tax crec stment  Amount (Thousand dellars)  (76)  B 136,189  4 119,145  6 0 586 0 586 0 586 0 1,634 1 7,784 7 3,300 0 2,857 8 2,361 1 15,905 0 19,870 0 19,870 0 11,330 0 6,578 7 -,06. 4 2,136	its Forei cr Mumber of returns (77) 30,958 30,863 - (*) - 2,142 1,586 10,464 4,7948 4,745 1,357 437 187	en tax edit  Amount (Thousand dollars) (78) 36,294 20,186	All	other tax redits r Amoun (Nouse doller (80)) 2 1,27	Income tax after credits  (Ri) (Ri) (7,780,495 7,780,495 7,780,495 14,459 6,574 12,192 19,542 36,130 46,144 (61,10 77,837 87,674 246,7106 2450,800 450,800 451,311,343 1,309,403 1,089,435 1,309,403
Adjusted gross income classes  Grand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$5,000 under \$4,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$9,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$10,000 \$20,000 under \$1,000 \$100,000 under \$1,000 \$200,000 under \$1,000 \$300,000 under \$1,000	Exemption  (Thousand dollars)  (68)  3,999,05  3,449,26  1,07  15,43  20,48  208,72  13,76  242,95  52,73  13,77  549,75  82,96  30,544  35,26	128,424   Number of return with not taxablincome (69)   9   216,5   7   7   8   0   0   0   1   2   3   3   5   8   0   5   9   0   2   2   3   3   3   216,5   2   43,8   3   216,5   6   28,6	24,818  T  T  S  Number  retu  (70  58 1,722  - 1,666  - 22  - 44  - 54  - 99  90  - 339  - 98  - 98  - 10	r of rms 2 2 5,590 2 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	Amount  (Thousand dollars)  (TI)  (5,497,733  6,362,315  (*)  10,973  49,110  85,175  (12,1799  240,471  299,092  440,033  485,528  52,696,593  2,349,967  8,545,088  5,382,306  6,427,339  1,372,968  1,372,968  1,372,968	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,8002 14 1,564 7,288 13,125 20,791 38,934 48,934 48,934 46,981 81,941 64,981 81,941 81,941 81,941 81,943 485,064 46,980 91,717,257 1,933,839 1,104,991 716,241 313,929 375,312 34,811	Retirem c (73)  Retirem (73)  80,51  66,96  (*)  ,77  7,34  5,56  1,86  1,00  33  13,55	ent inconredit  (Moura (74) 6 9,3' 4 7,94 - (*) 1 3 5 1,44 4 77 2 5 1,54 4 4 4,30 1 1 2 5 1,44	10 Inverse 11 Inverse 12 Inverse 13 Inverse 14 Inverse 14 Inverse 15 Inverse	Tax crec stment  Amount (Thousand dellars) (76)  8 136,189  4 119,145  6 166  6 566  6 566  7 56  8 1,634  7 1,784  7 3,300  8 2,857  8 3,361  1,1,053  3 36,064  11,230  11,230  11,230  11,230  11,230  11,230  11,230  11,230  11,230  11,230  11,230  11,230  11,230  11,230  11,230  11,230  11,230	its Forei cr Mumber of returns (77) 30,958 30,863 - (*)	en tax edit  Amount (Thousand dollars) (78) 36,294 20,186	All	other tax redits r Amoun s dollar (80) 2 1,27	Income tax after credits  (Ri) (Ri) (7,780,495 7,780,495 7,780,495 14,459 6,574 12,192 14,592 14,592 14,592 14,593 14,61,10 77,837 87,674 24,61,10 25,313,13
Adjusted gross income classes  Grand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$3,000 \$4,000 under \$3,000 \$5,000 under \$3,000 \$5,000 under \$3,000 \$5,000 under \$3,000 \$9,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$1,000.00 \$20,000 under \$1,000.00 \$20,000 under \$1,000.00 \$20,000 under \$5,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000	Exemption (Thousand dollars) (68) 3,999,05 3,449,26 1,97 15,43 47,65 70,33 91,24 149,66 208,72 191,28 728,33 425,30 242,99 52,73 13,77 2,43 49,60 80,96 30,54 35,22 90,07 86,15	128,424  Number of return with notaxablincome  (69)  9 216,5  7  8 0 0 0 0 1 1 2 3 3 5 5 8 8 0 5 5 9 0 0 2 2 3 3 1 3 3 216,5 5 2 43,8 8 47,8 6 28,6 8 47,8 7 3,8	24,818  T  T  S  Number  retu  (70  1,666  - 1,666  - 88  - 96  - 96  - 99  - 324  190  - 335  - 16  - 61  - 11  - 65  - 99  (**  - 54  - 61  - 87  - 99  (**  - 61  - 99  (**  - 61  - 99  (**  - 61  - 99  (**	r of rms 2 2 5,590 2 1 1 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Amount  (Thousand dollars)  (T1)  b,497,733  6,362,915  (*)  10,973  49,110  85,175  131,799  240,712  299,092  400,033  483,528  52,696,593  2,349,967  8,545,088  5,382,306  571,635  688,420  134,920  (*)  -,342  8,509	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,302 14,1,564,7,388 13,125 20,791 38,994 48,434 64,981 81,415 90,534 485,06-46-,869 2,171,257 1,933,699 1,100-,991 716,241 313,429 375,312 34,811	Retirem c (73)  Retirem c (73)  80,53  66,96  (*)  4,77  7,34  5,56  1,86  5,66  1,00  13,55  13,55  (*)	ent inconcedit  (Mouse deltar  (74)  6 9,33  4 7,96  1 33  7 6 33  5 4 4 7,76  2 5 1,66  8 8 1,44  2 5 1,66  8 1,44  8 1,44  8	1 Inventor of returns (75) (75),48 (513,57) (10,35) (1	Tax crec stment  Amount (Thousand dellars)  (76)  8 136,189  4 119,145  6 0 586 0 586 0 586 0 1,634 1 1,784 7 3,300 0 2,857 8 1,634 1 1,784 0 19,870 0 19,870 0 19,870 0 19,870 0 2,136 0 19,870	its Forei cr Mumber of returns (77) 30,958 30,863 (+)	en tax edit  Amount (Thousand dollars) (78) 30,294 20,186	All	other tax redits r Amoun (Nouse doller (80)) 2 1,27	Income tax after credits  (Moused of the colors)  (81)  (7,780,495  7,780,495  1,459 6,574 12,192 19,342 36,330 46,144 61,44 61,40 77,837 87,674 2467,106 450,803 42,131,134 51,909,403 1,089,435 1,099,403 1,089,435
Grand total  Grand total  Taxable returns, total  Under \$1,000 \$2,000 under \$2,000 \$3,000 under \$3,000 \$4,000 under \$4,000 \$4,000 under \$5,000 \$6,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$3,000 \$6,000 under \$3,000 \$9,000 under \$3,000 \$9,000 under \$15,000 \$10,000 under \$15,000 \$20,000 under \$100,000 \$20,000 under \$100,000 \$20,000 under \$100,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000 \$20,000 under \$1,000 \$3,000 under \$1,000 \$4,000 under \$1,000 \$1,000 under \$1,000 \$1,000 under \$1,000 \$2,000 under \$1,000 \$2,000 under \$1,000 \$2,000 under \$1,000 \$3,000 under \$1,000 \$3,000 under \$2,000 \$4,000 under \$3,000 \$4,000 under \$3,000	Exemption  (Thousand dollars)  (68)  3,999,05  3,449,26  1,07  15,43  47,65  70,33  91,24  149,61  164,33  201,44  208,72  113,70  242,95  52,77  13,70  344  35,22  90,07  86,11  63,96  53,66	128,424  Number of returns with notaxablincome  (69) 9 216,5 7 7 8 0 0 0 0 1 1 2 3 3 5 5 8 8 0 0 5 5 5 5 8 8 1 2 1 5 5 6 28,6 8 47,8 8 47,8 8 47,8 18,9 2 11,9 0 11,9	24,818  Tot  So Number  retu  (70  58 1,722  - 1,666  - 22  - 54,667  - 332  - 61  - 11  58 55  44 99  47 (*  53 667  11  59 1 81	r of rms 2 2 3 5 5 6 0 2 2 3 1 0 5 5 5 6 0 2 3 7 7 1 5 7 3 6 9 5 7 7 1 5 7 3 6 9 5 7 7 1 5 7 3 6 9 1 5 7 7 6 9 5 7 7 6 9 1 5 7 7 6 9 1 5 7 7 6 9 1 5 7 7 6 9 1 5 7 7 6 9 1 5 7 7 6 9 1 5 7 7 6 9 1 5 7 7 7 6 9 1 5 7 7 7 6 9 1 5 1 6 2 1 6	Amount  (Thousand dollars)  (T)  6,497,733  6,362,915  (*) 10,973  49,110 85,175 131,799 240,791 240,491 29	Income tax before credits (Thousand doillars) (72) 7,963,612 7,928,302 14 1,564 7,88 13,125 20,791 38,994 48,434 64,981 21,415 90,534 485,066 46,369 2,171,257 1,933,699 1,10-,991 716,241 313,429 375,312 34,811	Retirem c  Number c returns  (73)  80,55  66,96  (*)  4,77  4,78  7,36  3,55  11,88  5,66  10,99  13,55  11,87  (*)  13,55	ent inconcedit  (Moura (74) 6 9,33 4 7,94 - (*) 1 7,94 - (*) 1 7,94 - (*) 2 1,64 4 4,4 4 4,4 4 7,94 - (*) 1 3 5,4 5 1,4 7 3 6,6 8 8 1,4 7 3 6,6 8 8 1,4 7 9 6,7 8 8 1,4 7 9 6,7 8 8 1,4 7 9 7 3 8 1,5 8 1,6 8 8 1,4 8 8 1,4 8 8 1,4 8	1	Tax crec stment  Amount (Thousand deliars) (76)  8 136,189  4 119,145  6 10  6 10  6 18  5 950  8 1,634  1 1,784  7 3,300  1 15,905  2 11,230  2 11,230  2 11,230  2 11,230  2 11,230  2 11,230  2 11,230  3 2,040  2 11,330  3 36,044  2 1,136  4 2,136  6 5,578  7 ,06. 4 2,136  6 17,046	Porei   Cr   Number   of returns   (77)   30,958   30,363     (*)	en tax edit  Amount (Thousand dollars) (78) 36,294 20,186  (-) 317 1293 3,874 3,327 3,584 1,579 4,852 (-)	All	other tax redits r Amoun (80) 1,.7 4 98 - (+) - (+) - (57 10 0 8 17 6 17 7 17 7 17 8 17 8 17 8 17	Income tax after credits to the control of the cont
Grand total  Grand total  Taxable returns, total  Under \$1,000 \$2,000 under \$2,000 \$3,000 under \$3,000 \$4,000 under \$4,000 \$4,000 under \$6,000 \$5,000 under \$4,000 \$5,000 under \$10,000 \$7,000 under \$10,000 \$7,000 under \$10,000 \$9,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$100,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000 \$3,000 under \$1,000 \$4,000 under \$3,000 \$4,000 under \$3,000 \$4,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$4,000 \$5,000 under \$4,000 \$5,000 under \$4,000	Exemption  (Thousand dollars)  (68)  3,999,05  3,449,26  1,07  15,43  47,65  70,38  91,24  149,61  249,63  242,53  842,01  242,56  52,77  13,77  2,443  35,26  30,54  35,26  90,07  86,11  63,96  53,66  107,16	128,424  Number of return with notaxablincome  (69)  9 216,5  7  8 0 0 0 0 1 2 3 3 5 5 8 8 0 0 5 5 9 9 0 0 2 2 3 3 1 3 3 216,5 5 2 43,8 8 1 21,5 6 8 47,8 7 13,6 6 8 47,8 7 13,6 6 12,9	24,818  Toot so like the provided and th	axable i  r of  rns  ,148 2 ,590 2 ,536 ,378 ,756 ,340 ,175 ,531 ,991 ,743 ,998 ,493 ,632 ,105 ,993 ,771 ,736 ,771 ,736 ,977	Amount  (Thous and dollars)  (T1)  (**)  (	Income tax before credits (Thousand dollars) (72) 7,963,612 7,928,302 14 1,564 7,888 13,125 20,791 38,-94 48,434 64,981 21,415 90,534 485,006 46,789 1,104,791 716,241 313,429 375,312 34,811	Retirem c  Number c returns  (73)  80,5: 66,96  (*) 4,77 4,78 7,32 5,566 3,55 5,16 5,566 10,00 4,99 1,000 33 13,55  (*) 7,12 1,38 -,38 2,5 2,5 2,5 2,5 2,5 2,5 2,5 3,5 3,5 3,5 3,5 3,5 3,5 3,5 3,5 3,5 3	ent inconcedit  (Mouse dellar (74) 6 9,3' 4 7,9' - (*) 1 7,9' - (*) 2 5(4 4,4' 4 4,4' 4 7,9' - (*) 1 3 5(5) 2 1,6' 4 8 1,4' 3 3 (5) 4 7,9' - (*) 8 1,4' 9 0 1. 8 1 1' 3 4 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Inverse in Number of returns of (75)  7.2 555,48 48 513,57 - (+) - (+) 10,33 13,66 12,59 11 21,50 21,23,41 10 21,70 21,23,41 10 21,70 21,9	Tax crec stment  Amount (Thousand dellars) (76)  B 136,189  4 119,145  6 106  6 0 586  8 1,634  7 3,300  2 8,877  8 2,361  1 15,905  0 19,870  1 1,288  2 17,046  1 17,046  1 17,046  1 17,046  1 17,046  1 17,046	its Forei cr Mumber of returns (77) 30,958 30,863 (+)	en tax edit  Amount (Thousand dollars) (78) 30,294 20,186	All of Number of return (79) 3,44 3,44 (*) (*) 66,46 36,11 47 (-)	other tax redits r Amoun (80) 1,.77 (*) (*) (*) (*) (*) (*)	Income tax after credits  (81)  (81)  (7,780,495  7,780,495  7,780,495  14,459  6,574  12,192  19,542  36,300  46,144  61,100  77,837  87,674  2467,106  450,13,134  25,13,134  21,039,435  20,309,606  308,91
Grand total  Grand total  Taxable returns, total  Under \$1,000 \$2,000 under \$2,000 \$3,000 under \$3,000 \$4,000 under \$4,000 \$4,000 under \$5,000 \$6,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$3,000 \$6,000 under \$3,000 \$9,000 under \$3,000 \$9,000 under \$15,000 \$10,000 under \$15,000 \$20,000 under \$100,000 \$20,000 under \$100,000 \$20,000 under \$100,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000,000 \$20,000 under \$1,000 \$20,000 under \$1,000 \$3,000 under \$1,000 \$4,000 under \$1,000 \$1,000 under \$1,000 \$1,000 under \$1,000 \$2,000 under \$1,000 \$2,000 under \$1,000 \$2,000 under \$1,000 \$3,000 under \$1,000 \$3,000 under \$2,000 \$4,000 under \$3,000 \$4,000 under \$3,000	Exemption  (Thousand dollars)  (68)  3,999,05  3,449,26  1,07  15,43  47,65  70,33  91,24  149,61  164,33  201,44  208,72  113,70  242,95  52,77  13,70  344  35,22  90,07  86,11  63,96  53,66	128,424  Number of return with notaxablincome  (69) 9 216,5 7 7 8 0 0 0 0 0 1 1 2 3 3 3 2 1 6 5 5 9 9 0 2 2 3 3 1 3 3 2 1 6 5 5 9 9 0 0 2 2 3 3 1 8 9 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	24,818  Toot   5	r of rms 2, 148 2, 5, 590 2, 1, 536 3, 340 1, 531 1	Amount  (Thousand dollars)  (T)  6,497,733  6,362,915  (*) 10,973  49,110 85,175 131,799 240,791 240,491 29	Income tax before credits (Thousand doillars) (72) 7,963,612 7,928,302 14 1,564 7,88 13,125 20,791 38,994 48,434 64,981 21,415 90,534 485,066 46,369 2,171,257 1,933,699 1,10-,991 716,241 313,429 375,312 34,811	Retirem c  Number c returns  (73)  80,55  66,96  (*)  4,77  7,34  5,56  1,98  1,00  33  13,55  (*)  1,35  2,38  2,32  2,3,24	ent inconcedit  (	1	Tax crec stment  Amount (Thousand dollars) (76)  8 136,189  4 119,145  6 10,566  5 66  5 66  5 70  6 11,784  7 13,000  1 1,230	its Forei cr Mumber of returns (77) 30,958 30,863 (+)	en tax edit  Amount (Thousand dollars) (78) 30,294 20,186  (-) 317 1,293 3,874 3,307 3,584 1,579 4,851	All Numbe of return (79) 3,46 3,46 (*) (*) (6,47 3,61 1. (-)	other tax redits r Amoun (80) 2 1,-7 (*) - (*) - (*) - (*) - (*) - (*) - (*) - (*) - (*) - (*) - (*) - (*) - (*) - (*) - (*)	Income tax after credits  d (Mousand dellars)  (81)  4 7,780,495  7 7,780,495  14 1,459  6,574  12,192  19,542  36,300  46,144  61,100  77,837  87,670  4 450,803  4 2,131,134  4 61,10  77,837  87,670  8 36,300  4 50,300  4 50,300  4 50,300  5 303  6 308,930  6 308,930

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 12.—RETURNS WITH PARTNERSHIP NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS

				INC	OME CLASS	ES-Conti	nued							
	Tay from	recomputing							Taxpayme	ents		·		
Adjusted gross income classes	prio	recomputing r year nt credit		oyment tax	Tax w	ithheld	Excess security with	y taxes	Nonhighway gasolin		Tax with regulated ment con	d invest-	Nonspe refundab with	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand doilars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Grand total	70 <b>,</b> 585	14,342	1,086,836	347,416	999,202	1,922,882	99,627	17,590	177,555	13,612	5,161	5 <b>,</b> 532	2,997	1,698
Taxable returns, total	59,307	11,043	950,122	323,841	927,224	1,882,938	98,226	17,287	123,627	8,583	4,894	5,364	1,598	1,631
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	2,592	286	(*) 13,997 26,531 35,707 44,883	(*) 1,184 3,518 6,561 10,009	4,776 16,894 18,302 28,531	925 3,708 5,362 10,409	- - - -	- - - -	(+) 11,986 5,984 6,982	(*) 388 325 358	{ - (*) -	(*)	(*)	(*)
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$9,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	2,194	228 408 234 252	53,062 54,963 57,794 57,518 54,793	13,930 16,546 18,747 19,348 18,761	43,768 46,239 54,407 59,771 57,553	21,828 28,050 35,416 46,694 54,010	5,365	4 <b>1</b> 5 255 260	8,977 9,370	480 390 652 682 381	2,026	- - - - 1,740	(*) - -	(*) (*)
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	10,885 6,871 18,472 7,241 2,401	931 988 3,667 2,094 987	181,649 99,028 203,010 52,814 9,893	66,513 38,961 83,211 21,517 3,873	215,167 119,472 193,126 51,815 12,954	254,019 199,762 576,747 384,691 170,103	20,622 14,091 29,176 13,961 4,249	1,965 1,431 5,731 4,654 1,904	21,652 9,839 18,364 5,331 1,593	1,503 767 1,538 680 287	1,070 887 466	324 945 941	503 261 145 60	123 247 476 337
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	212	541 210 217	2 <b>,</b> 260 322 103	874 119 40	3,531 653 265	65,854 14,702 10,658	1,103 198 79	545 89 38	560 <b>1</b> 21 72	94 22 26	181 53 12	1,028 275 100	23 8 1	84 2 <b>11</b> 72
Nontaxable returns, total	11,275	3,301	136,713	23,576	71,979	39,945	(*)	(*)	53,929	5,030	(*)	(*)	(*)	(*)
No adjusted gross income	2,813	730	8,983	1,581	11,339	8,220	(*)	(*)	6 <b>,</b> 485	939	(*)	(+)	(*)	(*)
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	2,786 5,676	961 1,610	5,652 13,366 26,730 25,932 16,557 12,966 26,527	335 820 2,308 3,569 3,019 3,257 8,687	5,613 4,372 8,550 13,132 8,367 6,572 14,034	7,296 749 1,715 2,662 2,655 1,511	- - - - (*)	- - - - - (*)	4,377 7,558 8,971 7,181 5,186 3,984 10,187	250 284 946 489 493 270 1,359	(*) - (*)	(*) - (*)	(*) (*) - (*)	(*) (*) - (*)
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	10,781 11,604 11,352 36,848	2,193 1,767 1,062 9,320	233,101 300,106 184,608 369,021	36,290 94,119 67,706 149,301	126,446 272,803 216,920 383,033	45,212 191,589 256,249 1,429,832	(*) 14,945 20,755 63,187	(*) 937 2,003 14,494	69,293 48,922 22,586 36,754	4,751 3,521 1,637 3,703	(*) (*) (*) 3,101	(*) (*) (*) 3,810	(*) (*) (*) 673	(*) (*) (*) 1,432

	Taxpayments	Continued	Tay due e	it time of				Overpayme	ents			
Adjusted gross income		on 1967 ations	fili		To1	tal	Cash re	equested	Bonds only	requested	Credit on	1968 tax
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Grand total	1,028,689	4,562,989	1,133,371	2,256,942	740,063	638,680	449,738	296,809	753	327	338,355	341,549
Taxable returns, total	964,218	4,509,130	1,040,911	2,242,961	623,378	552,146	367,579	240,154	(*)	(*)	294,105	311,756
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	4,577 10,362 17,731	982 3,821 9,728 14,323	(*) 17,161 30,071 38,050 37,309	(*) 1,764 5,499 9,775 12,358	5,375 16,107 16,506 23,832	1,100 3,207 6,298 7,833	3,579 11,724 10,926 15,786	752 1,996 5,077 4,117		-	(*) 4,782 5,979 10,040	(*) 1,211 1,221 3,716
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	43,976	22,910 29,652 35,384 41,650 41,957.	46,148 51,476 57,571 53,888 48,113	17,346 18,682 25,322 28,711 27,011	42,028 35,856 41,730 45,973 42,877	12,347 14,350 16,443 20,589 17,839	28,231 27,244 29,611 32,819 28,303	8,102 10,792 12,084 12,341 11,362	-	- - -	18,767 11,399 14,906 13,952 16,597	4,245 3,558 4,359 8,248 6,478
\$10,000 under \$15,000 \$15,000 under \$20,000. \$20,000 under \$50,000 \$50,000 under \$100,000. \$100,000 under \$200,000.		227,483 231,980 1,266,120 1,160,776 655,676	190,063 118,947 251,007 75,276 17,904	124,358 108,552 530,978 470,238 303,615	143,979 71,025 108,708 23,171 4,723	75,761 51,803 163,656 89,277 38,340	92,560 38,872 41,098 5,594 980	43,301 25,970 60,946 25,997 10,482	(*) (*) - (*)	(*) (*) - (*)	57,604 36,817 76,482 19,516 4,130	32,413 25,834 102,522 63,282 27,854
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	5,766 1,047 401	418,519 175,410 172,759	4 <b>,</b> 856 898 378	242,403 125,389 190,827	1,247 194 47	21,215 6,158 5,930	216 29 7	5,373 1,140 322	- - -	- - -	1,122 173 44	15,842 5,017 5,608
Nontaxable return, total	64,471	53,862	92,461	13,982	116,686	86,534	82,157	56 <b>,</b> 655	(*)	(*)	44,250	29,792
No adjusted grow income	/-	14,183	6,435	1,338	22,211	22,532	16,584	16,167	(*)	(*)	6,817	6,344
Under \$600. \$600 under \$1,000. \$1,000 under \$1,000. \$3,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$9,000. \$5,000 or more.	4,183 3,779 13,132 9,370 5,580 4,189 13,093	1,792 1,647 5,474 3,896 3,344 2,170 21,356	3,857 12,164 18,552 16,756 10,772 8,179 15,746	218 1,280 1,360 1,926 1,597 1,659 4,604	11,980 12,317 18,108 16,922 10,162 7,170 17,816	9,158 2,457 6,977 5,399 4,934 2,326 32,751	9,990 11,519 11,342 10,744 8,167 3,579 10,232	7,976 1,581 2,791 3,050 4,095 1,197	(*) - (*)	(*) 	2,388 2,189 9,154 6,976 2,992 3,591 10,143	1,182 876 4,186 2,349 821 1,129
.eturn: under \$5,000. Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 turns \$10,000 or more.	107,881 221,343 176,373 523,092	61,358 179,360 232,590 4,089,681	201,100 270,795 191,289 470,1 <i>8</i> 7	38,905 120,732 124,794 1,972,511	160,689 221,091 146,874 211,409	72,221 92,138 82,385 391,936	113,943 153,249 94,288 88,258	48,799 59,864 47,757 140,389	(*) (*) (*)	(*) (*) (*)	56,702 82,637 59,502 139,514	23,384 32,274 34,581 251,310

we text or "Explanation of Taccifications and Terms" and "Cources of Data, Description of the Sample, and Limitations of the Data."

(\*) A arteriak in a coll denoted that the orthmate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Deficit.

Deficit.

\*\*Horation "Other courses."

4\*Include, notain/hway beloral garoline far and tax withheld by regulated investment companies when not specified.

MOTE: 5 tail may not add to total because of rounding.

Table 13.—CAPITAL GAINS AND LOSSES AND CAPITAL LOSS CARRYOVER, SHORT- AND LONG-TERM, BY ADJUSTED GROSS INCOME CLASSES

		AND LOSSES							of capital					
	Number of returns with net				Short-ter	rm (afte	r carryov	rer)		I	Long-term (af	ter carr	over)	
Adjusted gross income classes	gain or loss from	Number of	Net gain : adjusted	146 0 2110	rt-term cap	oital 1	Net short	-term cap	pital No	t long-te	erm capital	Net lo	ong-ter loss	m capital
	sales of capital assets	returns	gross inco	Number o	Amou	sand	Number o	Ame (Thou		mber of	Amount (Thousand dollars)	Number retur	of	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	_	(6)	_	7)	(8)	(9)	(10)		(11)
Grand total	8,398,251	6,956,005	14,593,68	3 1,049,	L87 1,74	7,455	244,96	56 3	49,466 6	,633,681	26, 231, 113	103	,110	96,186
Taxable returns, total	7,317,532	6,021,354	13,531,99	7 995,	752 1,67	4,239	225,46	58 3	24,079	,719,314	24, -16, 354	49	,109	å9 <b>,</b> 750
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	20,445 164,450 215,990 278,885 346,546	17,664 143,008 182,613 229,311 283,547	51,38 35,81	9 13, 9 20, 9 9,	449 1. 345 .	7,309 3,197 7,155 0,774	. 7,94 5,76		1,705 {	17,664 136,348 169,413 226,428 275,894	11,583 88,989 146,320 306,516 336,545	) 8	,932	2,695
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	392,754 424,188 465,411 489,640 442,671	325,848 351,340 365,112 409,694 353,902	210,55 237,66 256,65 323,61	4 25,0 8 38,0 0 33,0 1 48,0	421 1. 057 19 687 21 069 3.	2,605 9,670 1,058 5,929 6,159	5,37 7,94 7,65 8,14	75 45 54	1,610 5,314 1,716 3,800	313,536 335,732 352,595 393,115 335,328	401,305 442,877 474,058 580,210 496,178	6	,560 ,729	1,519 3,331
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	1,765,655 915,919 1,124,652 209,906 45,687	1,459,976 758,638 918,998 169,562 38,767	1,374,47 1,152,54	4 248,0 0 165,0 7 241,0 6 50,0	065 229 388 216 300 600 372 243	9,877 6,627 4,800 2,753 2,113	44,95 33,06 70,18 23,04 7,34	63 38 45	20,583 1 32,899 97,506 68,199 42,630	,369,807 710,601 868,368 163,237 35,967	2,340,742 1,934,854 5,125,425 3,262,221 2,528,826	25 17 25	,991 ,211 ,187 ,893	15,785 15,222 35,729 11,423 2,911
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	11,925 -,001 804	10,745 1,873 757	1,283,07. 701,37 954,96	3 <b>,</b> .	235 54 589 1	4,937 9,266 9,980	2,70 59 24	96	27,930 27,930 11,679 1383	10,661 1,867 751	2,486,067 1,376,238 1,877,400		49 2 3	933 172 30
Nontaxable returns, total	1,080,720	934,653	1,061,68			3,216	19,49		25,387	914,368	759و210وك		,007	6,436
No adjusted gross income Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	#2,706 85,237 122,029 258,420 201,964 122,103 78,719 119,542	69,531 69,135 107,7~3 235,637 179,500 104,560 66,57, 101,995	50,58 182,71 127,60 77,77	8 (*) 7 9,1 0 8,1 7 7,1	547 502 353 957	0,327 ) 3,651 6,804 5,648 2,555 _,349 1,310	(*) 7,55 5,66 3,65	55	*) 3,641  1,081  12,623	67,079 68,584 103,950 230,872 175,819 103,164 66,173 98,727	430,797 104,219 97,101 353,342 245,523 150,503 119,500 513,774	(+)	,893	(+) 2,027
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	1,987,496 2,315,434 1,776,618 2,318,703	1,688,799 1,892,518 1,468,86. 1,905,826	1,281,77 1,440,01 1,399,93	9 116,0 9 210,0 4 249,0	55. 100 172 14: 459 234	0,370 3,483 4,832 8,769	30,55 30,70 45,28 138,42	38	13,015 1 20,671 1	,641,388 ,314,438 ,378,097 ,799,760	2,390,937 2,618,999 2,381,837 18,839,337	19 25	,590 ,470 ,991 ,065	6,194 6,885 15,785 67,321
				Returns v	ith net gai	n from	sales of	capital a	assets—Cont	inued				
		Capital loss	carryover		Net long-t				Returns	with nor	mal tax and a	surtax on	ly	
	Short-	term	Long-te	ern	gain in ex short-term				Net gain		Short-term	(aiter ca	rryove	r)
Adjusted gross income classes		Amount		Amount		Amou	int Nur	mber of	in adjusted gross	Net sho	rt-term Japi gain	tal Net a	nort-t	
	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	(Thous	and irs)	eturns	(Thousand dollars)	Number return	S dollars	d ret	er of urns	Amour.t (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17	7) (	(18)	(19)	(20)	(21)			(23)
Grand total	46,946	13',069	111.823	001.5,21.3	6,633,682	25,881	,660 6,	,117 <b>,</b> 535	9,208,121	[رە70-	181 1,458,4	08	418	961و 35ء
Taxable returns, total	44,247	123,286	104,237	1,995,403	5,719,314	23,892		906,757	9,045,662	او المانات			06,410	231,.01
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	-	-	7,546	5,668	17,664 136,348 169,413 226,428 275,894	88 146 305	99 موا 625 و	17,664 143,008 182,613 229,311 283,547	1,8.4 51,389 81,819 159,909 188,550	ئر13 در0۔ غر9	13,1 345 13,1 1,1	109 .97 .55	(+) 6,952 5,762	1,704 1,121
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$6,000 under \$9,000. \$9,000 under \$10,000.	5,172	4,307	د. 689 4,872	1,561 3,'36	313,636 335,32 352,995 393,115 335,328	43° 472 577	342 342 265	325,848 351,340 365,112 409,694 353,902	210,554 237,668 256,650 323,611 291,609	25,4 38,0 33,6 48,0 56,3	057 19,6 087 -1,0 069 35,3	70 58 29 <b>\</b>	5,375 7,945 7,654 8,140	1,612 5,314 1,716 3,80
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	6,963 10,315 10,710 1,661	14,149 39,623 28,706 13,336	20,370 13,693 37,960 12,749 1,371	16,606 21,71. 1,875,137   37,145 18,675	1,369,807 710,601 868,368 163,237 37,967	0,320 1,901 1,900 1,007 3,194 486	,158 1, ,956 ,9.5 ,027	459,976 758,638 900,053 111,108 6,411	1,074,474 1,154,546 3,016,111 1,251,983 192,434	248,0 163,8 24'52 24'53	005 209,8 888 210,6 273 588,5	77 27 46	44,956 33,063 69,320 14,665 1,168	20,583 32,899 95,913 47,965 1.,188
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	428 98 43	7,316 1,773 1,344	799 134 54	-9-23 -696 -696 -6994	10,662 1,867 752	1,458 1,354 1,870	060 و	736 113 23	103,143 22,016 19,272		191 7,6 12 1,6 11 4		188 28 2	-,989 1,373 Cl
Nontaxable returns, total	2,699	11,783	8,586	19,310	914,368	1,989		210,778	459و224	13,0	موند s59		5,418	4,760
No adjusted gross income. Under \$500. \$600 under \$1,000. \$1,000 under \$-,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	560	(*) - - - 9,270	(*) - - - - - -	(*) - - 15,349	67,079 68,584 103,950 230,872 175,319 103,164 66,113 98,727	10+ 94 352 24- 150 118	,756 ,088 ,658 ,275 ,146 ,447 ,611 ,041	(*) 24,247 37,561 40,937 34,631 65,413	(*) 11,185 22,915 29,510 27,504 130,389	6,5	560 .,1	$ \mathcal{U}$	5,218	4, °60
Returns under \$5,000.  Returns \$5,000 under \$10,000.  Returns \$10,000 under \$15,000.  Returns \$15,000 or more	(+) 2,456 7,458 31,328	(*) 6,11. 10,62.4 107,931	1.,414 10,941 .0,437 69,030	18,321 7,281 16,637 1,970,972	1,641,488 1,814,438 1,378,090 1,099,760	.,374 .,605 .,561 18,540	,~58 l, ,985 l,	001,507 862,958 465,471 787,592	582,061 1,396,358 1,396,178 5,900,021	07,3 08,0 08,0 0,0 04,1 0,1 0,1 0,1 0,1	185 NU,6 075 141,3 7.9 732,1	13 : 92 :	17, 79 30,504 44,956 12,639	3,134 10,955 20,983 199,289

Footnute at end of table. See text for "Explanation of 'lassifications and serms" and "cares of Pata, De mightion of the Sample and Limitations of the Data."

Table 13. -- CAPITAL GAINS AND LOSSES AND CAPITAL LOSS CARRYOVER, SHORT- AND LONG-TERM, BY ADJUSTED GROSS INCOME CLASSES -- Continued

				Returns	with net ga	in from sal	es of capital	assets—Co	ntinued			
				Re	eturns with	normal tax	and surtax on	ly — Continu	ied			
		Long-term	(after ca	rryover)			Capital lo	ss carryove	r		Net long-te	rm capital
Adjusted gross income classes	Net long	g-term capita gain	al Net	long-term		Sho	rt-term	I	ong-term		gain in exc short-term c	
	Number o	Amoun (Thousan	d re	ber of turns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number return	Ol (Tho	ount usand lars)	Number of returns	Amount (Thousand dollars)
	(24)	(25)	(	26)	(27)	(28)	(29)	(30)	(3)	L)	(32)	(33)
Grand total	5,812,80	3 16,032,	243	98,146	89,813	40,59	96,888	97,	300 1,9	57,460	5,8 <b>1</b> 2,863	15,796,293
Taxable returns, total	5,604,71	.8 15,607,	379	98,109	89,750	40,34	4 95,764	95,	017 1,9	55,875	5,604,718	15,376,189
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$+,000 under \$5,000.	17,66 136,34 169,41 226,42 275,89	.8 88, .3 146, .8 306,	320 516	(*) 7,940	(*) 2,647	]	-	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	546	5,668	17,664 136,348 169,413 226,428 275,894	11,582 88,197 146,299 305,625 335,424
\$5,000 under \$0,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$1,000. \$9,000 under \$10,000.	313,53 335,73 352,59 393,11 335,32	32 442, 5 474, 5 580,	877 058 210	6,560 9,729	1,519 3,331	5,17:		}	6 <b>8</b> 9	1,561 3,736	313,536 335,732 352,595 393,115 335,328	399,693 437,562 472,342 577,265 495,321
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	1,369,80 710,60 857,12 104,78 5,61	07 2,340, 01 1,934, 04 5,021, 03 2,216,	854 616 477	25,991 17,211 25,187 3,893 552	15,785 15,222 35,729 11,423 2,911	6,96 15,958 4,014 333	3 14,149 8 37,933 4 20,745	130, 13, 37, 7,	693 306 1,8	16,606 21,711 72,663 25,785 4,721	1,369,807 710,601 857,124 104,783 5,611	2,320,158 1,901,956 4,925,709 2,168,514 522,142
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more			454	49 2 3	933 <b>1</b> 72 30	3	7 310	)	55 9 -	1,367 1,056 -	653 68 18	189,574 41,081 37,745
Nontaxable returns, total	208,14	5 424,	864 (	(*)	(*)	(*)	(*)	(+)	(	*)	208,145	420,104
No adjusted gross income		-		-	-		-	-	-	-	-	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$3,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*) 24,24 37,36 46,53 34,43 63,57	2 46, 8 57, 1 53,	- 475 000 740 955 783 (		- - - - - - - -	\ (*)	(*)		(	-) {	(*) 24,247 37,362 46,538 34,431 63,578	(*) 20,475 45,797 57,668 53,923 241,330
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	970,31 1,785,97 1,374,91 1,681,66	7 ,540 1 ,359	900 370	6,150 19,071 25,991 46,935	720 6,826 15,785 66,483	(*) 3,456 7,391 27,36	10,598	10,	437	3,365 9,082 16,637 28,375	970,313 1,785,977 1,374,911 1,681,662	1,065,900 2,527,945 2,338,786 9,863,658
				Returns	with net ga	in from sal	es of capital	assets—Co	ontinued			
		-			Returns	with altern	ative tax com	putation				
			Sho	rt-term (a	after carryo	ver)		Ca	apital loss	s carryove	r	Net long- term capital
Adjusted gross income classes	Number	Net gain in adjusted gross		ort-term al gain	Net sho capita		Net long- term capital gain(after	Short-	-term	Long	-term	gain in excess of any
	of returns	income (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	(Thousand	Number of returns	Amount (Thousand	Number o		short-term capital loss (Thousand dollars)
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Grand total	114,606	4,486,751	30,230	228,259	9 19,261	92,922	8,609,828	3,903	27,521	9,21	9 39,528	8,516,914
Taxacle returns, total	114,597	4,486,338	30,558	228,251	، 25و1	92,879	8,608,974	3,903	27,521	9,21	9 39,528	8,516,103

					Returns v	ith altern	native tax com	putation				
			Sho	rt-term (af	ter carryo	rer)		Ce	apital loss	carryover		Net long-
Adjusted gross income classes	Number of	Net gain in adjusted gross		ort-term al gain	Net show		Net long- term capital gain(after	Short-	-term	Long-t	term	term capital gain in excess of any
	returns	income	Number of returns	Amount	Number of returns	Amount (Thousand	carryover)	Number of returns	Amount	Number of returns	Amount (Thousand	short-term capital loss (Thousand
		dollars)		dollars)		dollars)	dollars)	_	dollars)		dollars)	dollars)
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Grand total	114,606	4,486,751	30,230	228,259	19,261	92,922	8,609,828	3,903	27,521	9,319	39,528	8,516,914
Taxacle returns, total	114,597	4,486,338	30,558	228,251	19,25,	92,879	8,608,974	3,903	27,521	9,219	39,528	8,516,103
Under \$1,000. \$1,000 under \$.000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,500 under \$5,000.	-	-	-	- - -	-	-	-	-	- - - -	- - -	-	- - -
\$5,000 inder \$6,000. \$5,000 inder \$6,000. \$7,000 inder \$7,000. \$2,000 inder \$9,000. \$2,000 inder \$10,000.	-	- - - - -	-	-	-	-		-		-	-	-
\$10,000 inder \$15,000. \$15,000 inder \$20,000. \$20,000 inder \$50,000. \$50,000 inder \$100,000. \$100,000 inder \$200,000.	11,245 58,454 32,356	67,066 575,414 1,048,883	- - - 526 15,015 8,949	15,955 62,640 66,841	867 8,380 6,675	1,593 20,234 30,442	103,809 1,045,744 1,994,497	(*) 1,696 1,328	- (+) 7,959 9,970	653 4,803 2,840	1,874 11,410 13,954	102,216 1,025,514 1,964,055
\$. %,900 rder \$50 ,600. \$500,000 under \$1,000,000. \$1,000,000 or more.	10,009 1,799 734	1,179,930 679,356 935,689	,943 567 .128	45,647 17,617 19,551	. 521 568 .46	941 10,306 7,363	1,291,505 1,333,784 1,839,635	389 91 42	5558 1.463 1.181	744 125 54	6,556 3,640 2,094	2,268,564 1,323,480 1,832,274
Nontaxable returns, t tal	(*)	(*)	(+)	(*)	(*)	(*)	(*)	-	-	-	_	(*)
No alguited proof income	-	-	-	-	_	-	-	-	-	-	-	
Under \$600. \$600 inter \$1,000. \$1,770 inte: \$ ,700.	-	-	-	-	-	-	-	-	-	-	- ~	-
\$2,000 inder \$1,000	-	-	-	-		-	-		_		-	-
\$ ,000 inder \$4,000 \$4,000 inder \$4,000 \$ ,000 or man	(*)	- (*)	(*)	(*)	(*)	(*)	*)	-		-	-	(*)
.etima inter \$ 500. Retima \$ 500 inder \$10500. Retima \$11,000 inter \$15,000.	-	-	-	-	-	-	-	-	-	-	-	-
6 turn. \$1 ,000 or more	114,6N6	4,486,751	30 د و ۱۱۰	.28,259	19,361	92,922	828,609,8	903و1	27,521	9,319	39 <b>,</b> 528	8,516,914

r at a stee of the Sample and Limitations of the Data."

Table 13 — CAPITAL CAINS AND LOSSES AND CAPITAL LOSS CARRYOVER, SHORT- AND LONG-TERM, BY ADJUSTED CROSS INCOME CLASSES — Continued

Table 13.—CAPI	TAL GAINS	AND LOSS	SES AND CA	PITAL LO	SS CARR	YOVER,	SHORT - AND	LONG-T	ERM, BY	ADJUSTED	GROSS INC	OME CLAS	SES-Cont	inued	
					R	leturns wi	th net loss	from sal	es of cap	ital assets					
			Net loss	Short	-term (af	ter carry	over)	Long	-term (ai	ter carryov	er)	С	apital loss	carryove:	r
Adjusted gross income	Number of		from sales of capital assets	Net sho			ort-term	Net lor capita	g-term d gain	Net lon capital		Short	-term	Long	-term
Classes	returns	gross income	before statutory limitations	Number	Amount	Number of	Amount	Number	Amount	Number of	Amount	Number of	Amount	Number of	Amount
		(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)		(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollers)
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Grand total	1,442,246	911,798	4,542,567	104,064	108,883	423 <b>,</b> 413	1,996,312	92,164	165,352	1,132,560	2,819,985	143,177	1,474,062	315 <b>,</b> 456	1,563,402
Taxable returns, total	1,296,178	810,177	3,986,386	99,370	104,482	394,106	1,767,355	84,934	150,787	1,009,672	29474,299	132,354	1,290,706	287,226	1,360,526
Under \$1,000	21,443 33,378 49,574	(*) 9,750 24,648 34,160 41,715	2,698 29,889 166,394 200,435 154,474	(*) } 7,973	(*) 7,607	(*) 7,940 (9,929 (11,331 (16,750	(*) 15,195 30,598 146,488 73,884	6,355 8,473	3,908 16,791	(*) 15,885 25,831 39,041 49,230	(*) 16,467 136,531 56,236 87,878	(*) 5,164 10,628	(*) 19,458 191,638	(*) 6,954 7,658 13,250	(*) 116,966 11,892 45,779
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	100,299 79,946	38,284 46,029 61,475 50,285 49,083	270,230 176,820 231,568 175,071 152,949	5,464 9,431 7,282	6,754 7,707 7,955	23,342 16,702 27,632 30,178 26,473	202,540 63,420 64,754 70,699 71,050	9,506	5,691 5,460	49,423 60,490 78,044 54,766 69,837	88,271 118,081 176,145 110,254 91,624	12,520 5,733 11,057 11,578	200,057 43,698 57,346 60,681	11,893 19,339 18,705 14,870 19,809	36,859 41,646 99,797 46,512 48,969
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	305,679 157,281 205,654 40,344 6,920	175,350 95,530 143,406 31,865 5,843	763,656 423,281 827,345 272,418 83,113	21,858 15,492 24,068 5,352 882	13,210 15,270 30,625 11,087 2,661	90,795 46,924 67,473 14,351 _,564	309,122 183,875 338,422 125,735 38,734	14,297 10,821 20,183 4,638 878	11,311 29,356 50,781 18,133 6,014	239,702 124,372 162,345 32,437 5,579	479,054 284,032 570,325 175,903 53,059	24,922 16,193 26,341 6,534 1,225	222,309 136,704 229,166 84,996 27,846	61,832 37,350 55,850 14,238 2,593	240,712 174,926 335,719 115,857 32,587
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		1,045 118 43	29,252 19,097 7,696	153 30 4	707 309 18	465 49 <b>1</b> 7	16,905 12,389 2,377	161 17 7	2,432 274 636	953 107 40	15,486 7,291 5,973	319 31 10	12,225 2,042 2,283 1,283	425 53 24	7,492 1,730 900
Nontaxable returns, total	146,069	101,624	556,181	4,694	4,401	29,307	229,457	7,230	14,565	122,888	345,6∂6	10,823	183,356	28ء 330	195,876
No adjusted gross income	23 <b>,</b> 175	23,622	85,481	(+)	(*)	481,	30,930	(*)	(+)	20,299	57,318	(*)	(*)	(+)	(+)
Vnder \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	16,103 14,306 22,783 22,465 17,543	11,282 7,322 14,366 15,093	116,628 31,552 78,091 45,744 42,256	2,588	1,520	6,161 7,359	96,513 16,279	2,786	. 2 <b>,</b> 795	12,922 11,724 19,403 20,276 13,964	27,656 24,972 72,936 37,388 28,757	4,770	98 <b>,</b> 356	5,364 10,452	14,839 63,036
\$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more		10,015 8,635 11,289	35,044 1:1,385	1,020	2,477	5,974 5,332	21,601 64,134	2,619	9,405	10,945	29,076 29,076 67,583	3,608	60,400	4,812 4,604	30,830 65,339
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	422,916 307,756	202,155 253,822 176,894 278,927	988,686 1,064,373 783,132 1,706,375	13,239 22,811 21,925 46,092	10,168 22,775 13,249 62,688	71,117 127,988 91,766 132,544	432,657 491,689 328,624 743,841	13,161 27,247 14,727 37,030	10,708 30,308 13,062 111,273	241,112 323,853 .40,875 326,722	576,905 625,766 480,820 1,136,494	24,007 42,748 25,570 50,855	342,535 378,049 243,981 509,496	53,871 88,507 62,068 111,010	314,357 317,257 243,403 688,386

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

### Table 14. — RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS, BY ADJUSTED GROSS INCOME CLASSES

	Total div	idends and	Capita	logain	Nonta:	vahle		Domestic	and foreign	dividends r	received	
13 50-1-3	other dis		divi		distri		Tot	al	Dividend e	exclusions	Dividends i gross i	
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	11,650,150	16,942,981	2,886,765	1,462,410	1,148,810	185,074	11,589,536	15,294,557	10,987,705	1,092,358	6,657,088	14,202,149
No adjusted gross income	60,135	67,166	11,107	7,538	3,356	800	60,122	58,829	55,056	5,274	34,538	53,554
Under \$000. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	131,648 213,338 637,430 602,690 510,945	26,707 63,463 282,220 365,945 324,644	18,998 47,513 138,594 123,534 119,389	4,856 16,514 47,115 55,668 47,955	11,064 8,588 36,236 36,917 44,092	278 805 3,026 4,192 3,868	131,448 211,747 633,064 601,099 510,635	21,573 46,144 232,080 306,086 272,821	109.343 195,907 571,962 564,382 478,625	7,165 15,275 45,655 52,728 44,054	71,139 128,178 405,579 398,067 315,469	14,408 30,870 186,428 253,303 228,768
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	551,255 594,106 620,517 695,411 729,891	407,675 440,732 398,359 436,495 479,695	126,380 148,855 129,645 164,171 177,295	65,837 81,396 53,483 46,562 57,666	50,358 51,143 55,445 60,774 60,957	6,904 4,086 4,798 4,553 2,831	548,673 590,133 617,137 690,845 725,713	334,935 355,253 340,080 385,383 419,201	503,844 556,663 578,842 644,993 686,764	48,445 47,830 49,763 53,773 56,161	352,196 327,856 339,333 347,580 351,048	286,494 307,424 290,321 331,615 363,045
\$9,000 under \$10,000	657,490 2,667,016 1,300,926 1,382,450 231,354	369,429 1,831,549 1,426,107 4,106,855 2,396,589	151,305 694,660 340,499 409,138 69,252	47,104 248,079 166,516 331,746 108,888	65,681 257,490 139,898 202,908 47,568	5,038 21,549 18,196 43,177 35,160	654,049 2,646,113 1,294,741 1,379,346 231,154	317,289 1,561,918 1,241,376 3,732,028 2,252,529	606,997 2,524,302 1,255,259 1,357,111 229,425	52,290 238,874 141,837 185,052 36,535	310,152 1,260,550 729,992 1,016,597 207,614	265,002 1,323,001 1,099,630 3,545,853 2,215,978
\$100,000 under \$200,000\$200,000 under \$500,000\$500,000 under \$1,000,000\$1,000,000 or more\$	2,044	1,516,316 1,075,761 407,756 519,518	12,911 2,860 474 185	41,810 24,229 5,531 3,917	12,192 3,323 574 252	15,970 7,450 2,155 2,132	48,413 12,242 2,043 819	1,459,412 1,444,081 400,071 513,468	48,137 12,190 2,037 816	8,087 2,067 347 136	46,417 11,968 2,005 808	1,451,325 1,042,013 399,725 513,332

See text for "Explanation of Classifications and Terms" and "Source: of Pata, Description of the Sample and Limitations of the Fata." NOTE: Includes amounts from Forms 1040 and 1040A.

Table 15. — RETURNS WITH RENT NET INCOME OR LOSS: GROSS RENTS RECEIVED, DEPRECIATION, OTHER EXPENSES, AND NET INCOME OR LOSS, BY ADJUSTED GROSS INCOME CLASSES

	Gross rents	received	Depreci	ation	Other ex	penses	Rents net inc	ome or loss
Adjusted gross income classes	Number of returns	Amount (Thousand deliars)	Number of returns <sup>1</sup>	Amount <sup>1</sup> (Thousand dollars)	Number of returns <sup>1</sup>	Amount <sup>1</sup> (Thousand dollars)	Number of returns <sup>1</sup>	Amount <sup>1</sup> (Thousand dollars)
RETURNS WITH NET INCOME FROM RENTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	4,001,281	12,233,701	2,955,333	2,431,848	3,383,312	5,415,345	4,001,281	4,386,52
Taxable returns, total	3,120,056	10,424,481	2,399,726	2,111,538	2,671,467	4,663,173	3,120,056	3,649,78
Under \$1,000. \$1,000 under \$2,000.	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(+)
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	88,689 142,593	122,183 296,708	58,589 94,996	24,760 60,344	71,782 117,343	44,385 117,687	88,689 142,593	53,03 118,67
\$3,000 under \$4,000 \$4,000 under \$5,000	191,262 212,726	666,828 440,555	129,142 147,819	63,477 80,705	160,825 173,541	439,537 179,983	191,262 212,726	163,81 179,86
\$5,000 mder \$5,000	224,065	501,830	167,531	97,376	190,686	209,277	224,065	195,17
\$5,000 under \$7,000. \$7,000 under \$2,000.	238,056 246,530	578,119 571,359	186,420 196,314	132,388 123,167	204,129 215,501	261,123 270,460	238,056 246,530	184,60 177,73
\$3,000 under \$9,000 \$9,000 under \$10,000	241,591	521,010	185,751	109,459	202,434	236,881	241,591	174,6
410, 000	236,258 683,056	541,554	189,936 552,757	119,843 405,447	206,818 600,250	247,838 863,817	236,258 683,056	173,8° 634,3°
\$15,000 under \$20,000	252,015	1,003,579	201,062	212,483	220,424	414,300	252,015	376,79
\$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	291,257 54,868	2,185,209 716,055	233,030 43,993	449,765 151,558	248,734 45,808	926,248 283,865	291,257 54,868	809,23 280,6
\$100,000 mder \$200,000	11,207	241,950	8,589	49,913	9,058	101,838	11,207	90,20
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	2,6o2 447	94,042 24,561	1,925 335	20,999 5,859	2,047 349	47,696 11,440	2,662 447	25,34 7,20
F	192	11,827	146	3,500	148	5,857	192	2,4
ontaxable returns, total	881,227	1,809,222	555,608	320,311	711,844	752,173	881,227	736,74
No adjusted gross income	36,747	128,356	22,842	28,186	25,010	57,455	36,747	42,73
\$600 under \$1 000	61,19a 87,777	80,576 115,736	38,947 55,518	17,332 24,141	53,222 71,276	43,337 49,489	61,196 87,777	19,9 42,1
\$1,000 under \$2,000 \$2,000 under \$3,000	343,104 182,469	579,903 345,500	212,469 110,182	94,960 51,564	282,256 146,984	247,169 123,599	343,104 182,469	237,7 170,3
\$3,000 under \$4,000 \$4,000 under \$5,000	82,702 36,923	225,389 105,258	55,070 28,162	38,829 20,383	64,894 29,360	98,846 37,380	82,702 36,923	87,7 47,4
\$5,000 or more	50,309	228,504	32,418	44,916	38,842	94,898	50,309	88,6
leturns under \$5,000	1,468,769	3,110,434	955,126	505,174	1,198,085	1,439,806	1,468,769	1,165,4
Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$1,000 or more	1,229,419 687,534	2,851,069 1,934,464	953,196 555,838	606,594 412,049	1,052,802 603,703	1,280,683 874,374	1,229,419	963,7 650,0
Returns \$15,000 or more	615,559	4,335,734	491,173	908,031	528,722	1,820,482	615,559	1,607,23
RETURNS WITH NET LOSS FROM RENTS								
Grand total	2,268,695	5,274,546	2,254,113	2,194,921	2,326,690	4,927,841	2,361,939	1,848,23
Saxable returns, total	1,972,204	3,930,461	1,969,958	1,700,505	2,025,735	3,641,763	2,052,925	1,411,8
Under \$1,000 \$1,303 under \$2,000	(+)	(+)	(~)	(*)	(*)	(*)	(*)	(*)
\$1,303 under \$2,000 \$2,000 under \$3,000	27,804   44,414	33,094 61,166	27,405 45,013	15,739 27,078	27,804 48,980	29,710 52,379	28,795 49,179	12,3 18,2
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	77,126 100,505	107,500 154,22b	74,743 96,732	48,874 65,182	77,918 1 <b>0</b> 5,076	97,768 150,545	78,516 105,675	39,1 61,5
\$5,000 under \$5,000	132,317	225,558	134,598	89,438	135,292	212,509	138,473	76,3
\$5,000 under \$3,000 \$7,000 under \$3,500	174,275 196,034	289,097 230,857	170,435 195,042	110,998 112,093	175,506 199,015	264,220 221,256	177,296 200,605	86,1 102,4
\$2,500 under \$3,000. \$9,000 under \$10,000.	184,780	334,827	184,979	132,835	188,753	301,748	190,742	99,7
\$3,000 under \$10,000. \$10,000 under \$15,000.	160,651 520,821	238,621 882,555	1 <sub>0</sub> 7,075 519,804	100,513 386,536	167,804 531,796	217,090 817,959	170,386 538,717	78,9 321,9
\$1.5 000 anden \$20 000	167,315	381,816	100,648	165,751	171,871	352,218	174,305	136,1
\$20,000 under \$100,000	151,326 26,103	642,616 205,627	153,213 26,430	284,0 <sub>6</sub> 4 93,970	159,0 <b>2</b> 6 27,638	596,756 195,118	162,135 28,539	238,2 83,4
\$100,000 under \$200,000	5,517	73,099	5,599	34,315	5,910	67,809	6,129	29,0
\$200,000 under \$500,000	1,579 303	44,271 14,525	1,599 301	19,950 7,997	1,684 319	42,310 13,329	1,758 326	17,9 6,8
\$500,000 Maer \$1,000,000	143	8,604	143 .	4,911	152	6,477	158	2,7
\$500,000 mder \$1,000,000. \$1,000,000 or more			284,154	494,419	300,955	1,286,080	309,015	436,4
\$1,000,000 or more	296,490	1,344,087						
\$1,000,000 or more	60,819	628,834	61,848	234,101	61,480	624,622	63,325	229,8
\$1,000,000 or more.  No adjusted gross income.  Incer \$x00.	60,819 29,131 24,640	628,834 71,026 71,916	61,848 26,948 20,872	234,101 23,498 24,218	29,131 25,831	69,582 68,740	30,522 26,230	22,0 21,0
\$1,000,000 or more.  Antaxable returns, total.  No adjusted gross income.  Incer \$000.  \$:00 under \$1,000.  \$1.000 under \$2,000.	60,819 29,131 24,640 66,776	628,834 71,026 71,916 160,917	61,848 26,948 20,872 62,609	234,101 23,498 24,218 58,916	29,131 25,831 66,183	69,582 68,740 143,094	30,522 26,230 67,973	22,0 21,0 41,0
\$1,000,000 or more.  Contaxable returns, total.  No adjusted gross income.  There \$-00. \$-00 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	60,819 29,131 24,640 66,776 50,741 27,582	628,834 71,026 71,916 160,917 135,906 60,858	61,848 26,948 20,872 62,609 48,861 25,798	234,101 23,498 24,218 58,916 55,585 19,787	29,131 25,831 66,183 51,738 28,380	69,582 68,740 143,094 123,531 56,460	30,522 26,230 67,973 52,137 29,372	22,0 21,0 41,0 43,2 15,3
\$1,000,000 or more.  Antaxable returns, total.  No adjusted gross income.  Under \$500.  \$500 under \$1,000  \$1,000 under \$2,000  \$2,000 under \$3,000	60,819 29,131 24,640 66,776 50,741	628,834 71,026 71,916 160,917 135,906	61,848 26,948 20,872 62,609 48,861	234,101 23,498 24,218 58,916 55,585	29,131 25,831 66,183 51,738	69,582 68,740 143,094 123,531	30,522 26,230 67,973 52,137	22,0 21,0 41,0 43,2 15,3 14,0
\$1,000,000 or more.  contaxable returns, total.  No adjusted gross income.  Under \$500.  \$1,000 under \$1,000.  \$1,000 under \$2,000.  \$3,000 under \$3,000.  \$3,000 under \$4,000.  \$4,000 under \$5,000.  \$3,000 under \$5,000.	60,819 29,131 24,640 60,776 50,774 27,582 12,855 23,940	628,834 71,026 71,916 160,917 135,906 60,858 66,645 147,985	61,848 26,948 20,872 62,609 48,861 25,798 12,856	234,101 23,498 24,218 58,916 55,585 19,767 23,315 55,019	29,131 25,831 66,183 51,738 28,380 13,654 24,558	69,582 68,740 143,094 123,531 56,460 57,331 142,720	30,522 26,230 67,973 52,137 29,372 13,654 25,802	229,8 22,0 21,0 41,0 43,2 15,3 14,0 49,7
\$1,000,000 or more.  contaxable returns, total.  No adjusted gross income.  "neer \$000.  \$.000 under \$1,000.  \$1,000 under \$2,000.  \$2,000 under \$3,000.  \$3,000 under \$4,000.  \$4,000 under \$5,000.  \$5,000 or more.	60,819 29,131 24,640 66,776 50,741 27,882 12,855	628,834 71,026 71,916 160,917 135,906 60,858 66,645	61,848 26,948 20,872 62,609 48,861 25,798 12,856 24,362	234,101 23,498 24,218 58,916 55,585 19,767 23,315	29,131 25,831 66,183 51,738 28,380 13,654	69,582 68,740 143,094 123,531 56,460 57,331	30,522 20,230 67,973 52,137 29,372 13,654	22,0 21,0 41,0 43,2 15,3 14,0 49,7

Dee text for "Explanation of Massifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

• An autoring in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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• An autoring in a cell denotes that the estimate is not shown separately because of high sampling variability.

Table 16. -- RETURNS WITH ROYALTY NET INCOME OR LOSS: GROSS ROYALTIES RECEIVED, DEPLETION, OTHER EXPENSES, AND NET INCOME OR LOSS, BY ADJUSTED GROSS INCOME CLASSES

	Gross royalti	es received	Deple	etion	Other ex	penses	Royalties n or 1	
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns1	Amount <sup>1</sup> (Thousand doilars)	Number of returns 1	Amount <sup>1</sup> (Thousand dollars)	Number of returns <sup>1</sup>	Amount <sup>1</sup> (Thousand dollars)
RETURNS WITH NET INCOME FROM ROYALTIES	(1)	(2)	(3)	(4)	(5)	(6)	17)	(8)
Grand total	542,741	1,076,861	406,805	250,204	258,153	82,229	542,741	744,41
Taxable returns, total	442,152	973,585	329,740	223,761	208,539	7c,261	4-2,152	673,541
Under \$1,000	(*) 8,544 -	1*) 9,407	8,344	2,501	(*) 5,956	(*) 569	(*) 8,544	(*) 6,331
\$2,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$5,000	11,536 26,230 28,264	2,594 25,779 36,197	10,339 22,850 21,904	2,247 5,716 9,170	4,377 12,317 15,897	73 2,011 2,312	11,536 26,230 28,264	6,274 18,052 24,716
\$5,000 under \$6,600. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	26,713 34,327 30,369 18,081	27,493 21,517 33,510 24,703 33,433	23,732 20,182 21,110 12,801 17,959	7,499 5,207 4,965 5,840 8,571	12,129 13,160 14,312 8,218 9,615	1,360 504 1,168 787 796	26,713 34,327 30,369 18,081 26,312	18,634 15,747 27,377 18,077
410 000 4 415 000	26,312 81,888	85,336	59,733	19,379	35,858	5,682	81,888	24,066
\$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100.000 under \$200,000.	45,840 76,435 18,358 5,669	83,924 242,043 149,617 88,871	32,703 51,274 14,317 4,556	18,521 52,230 35,531 21,698	20,755 38,705 10,912 3,591	7,045 17,935 14,425 9,617	45,840 76,435 18,358 5,669	58,351 171,890 99,659 57,53
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,864 365 166	61,492 20,826 19,141	1,509 296 125	14,747 5,056 4,883	1,183 252 111	7,208 1,499 2,133	1,854 365 166	39,529 14,269 12,12
ontaxable returns, total	100,589	103,277	77,064	26,443	49,613	5,966	100,589	70,86
No adjusted gross income	10,652	26,154	9,536	7,000	4,468	1,337	10,652	17,81
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	5,574 10,533 25,868 22,426 11,331	3,070 5,042 15,070 12,131 7,703	5,175 7,153 20,684 14,910 7,358	991 1,136 3,651 2,978 1,951	6,361 13,32c 12,123 4,970	254 824 460 180	5,574 10,533 25,868 22,426 11,331	2,596 3,743 10,599 8,693 5,573
\$5,000 under \$5,000 \$5,000 or more-	4,183 10,022	1,869 31,632	3,585 8,663	415 8,321	1,995 6,370	61 2,850	4,183 10,022	1,393 20,460
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	166,333 144,068 82,740 149,600	153,323 160,679 87,951 674,908	131,840 109,014 60,401 105,550	37,756 37,609 19,787 155,052	82,982 63,063 36,126 75,982	9,160 6,396 5,710 60,963	105,333 144,068 82,749 149,600	106,411 116,676 62,455 458,865
RETURNS WITH NET LOSS FROM ROYALTIES	18,158	p0,84p	10,634	8,401	23,007	120,229	24,229	67,78
Taxable returns, total	17,837	25,340	10,507	5,298	22,892	58,333	23,449	37,79
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$0,000 \$0,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$9,000 \$9,000 under \$10,000	3,779	2,712	2,859	617	2,787	2,377	2,787	1,50
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	2,591 2,806 3,790 1,553 624	2,028 3,320 4,246 5,971 3,551	1,961 2,538 1,016 484	1,015 822 975 845	5,138 3,415 4,841 2,130 809	0,815 4,203 9,800 10,970 10,154	5,138 3,651 5,075 2,175 839	4,16 1,89 0,44 7,97 7,44
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	235 59   17 :	2,975 673 410	196 45 17	674 144 86	302 72 24	6,203 2,521 1,235	310 75 25	3,90 1,99 91
ontaxable returns, total	(*)	(*)	(*)	(+)	(+)	*)	(*)	(*)
No adjusted gross income	(*)	(+)	(*)	(*)	(*)	(*:	(+)	(#)
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000.	(*)	(*)	-		(*)	(*)	(*)	(*)
\$2,000 under \$3,000. \$3,000 under \$4,000.		(*)	(•)	1+}	(*)	(*)	(*)	(*)
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more	(*)				-		+	_

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Taxpayers filing individual income tax returns claimed two types of income-related deductions: (1) deductions from gross income to arrive at adjusted gross income and (2) deductions from adjusted gross income to arrive at taxable income (standard or itemized deductions).

For this report the first group includes the four "statutory adjustment" items which were reported in Part III, page 2 of Form 1040. Data for employee moving expenses and self-employed pension deduction, two of those adjustment items, are featured in this section. The two other statutory adjustments were the sick pay exclusion and the deduction for employee business expense.

Included in the second group (deductions from adjusted gross income) are those items which were generally personal in nature such as medical expenses and charitable deductions. Data for the new medical expense provision which made a part of medical care insurance premiums deductible without regard to the present 3 percent exclusion on other medical expenses are highlighted in this section.

Also included in deductions from adjusted gross income were exemptions of \$600 for the taxpayer, his spouse, and his qualified dependents. Additional \$600 exemptions were allowed for a taxpayer or his spouse for age (65 or over) or blindness. This section features income and tax data for returns with blindness exemptions.

# SELECTED DEDUCTIONS AND EXCLUSIONS FROM GROSS INCOME

### Employee Moving Expense

As provided in the Revenue Act of 1964, an employee when computing adjusted gross income, is allowed to

# Chart 2A Returns with moving expense deduction

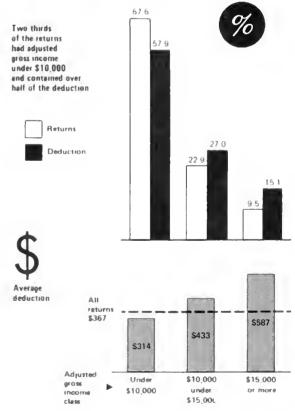


Table 2.1—RETURNS WITH MOVING EXPENSES, BY DISTANCE MOVED AND ADJUSTED GROSS INCOME CLASSES
[Taxable and nontaxable returns]

				[Idx	able and no	moaxable.	(Coding)							
	Mouring	expense					Returns	with movi	ng expense	schedule				
		ction		expense uction		M	oving expen		rtation of	Reimb	ursement		ns with exc sement over	
Distance from former residence to new business location by adjusted gross income classes	Number	Deduction	Number	Deduction	Total	Travel	expense	house	hold and l property	Number	Amount	Number	Moving expense	Reim- bursement
	of returns	(Thousand dollars)	of returns	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of returns	(Thousand	of returns	(Thousand	(Thousand
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL RETURNS Total	391,769	143,963	350,839	130,539	149,382	322,602	54,792	276,030	94,595	42,003	20,278	2,812	1,667	3,101
Not specified	115,160	41,405	74,230	27,981	30,811	65,635	16,156	48,453	14,655	9,386	3,034	(*)	(*)	(*)
Under 100 miles	38,689	5,496	38,689	5,496	5,743	30,169	889	35,029	4,856	(*)	(*)	-	-	_ ` ~
100 under 500 miles	79,657	17,655 14,207	79,657 44,646	17,655 14,207	19,946 17,577	74,375 44,134	4,859 5,015	71,198 34,074	15,089 12,563	6,396 6,712	907ور2 491و1	(*)	(*)	(*)
1,000 miles or more	113,817	65,200	113,817	65,200	75,305		27,873	87,277	47,433	18,577	10,599		, ,	, ,
Under \$5,000														
Total	78,838	27,717	71,177	26,119	28,389	70,179	11,944	47,851	16,444	6,748	2,270	-	-	-
Not specified	25,430	7,949	17,769	6,351	6,351	17,370	3,213	10,317	3,138	-	-	-	-	-
Under 100 miles	(*) 14,894	(*) 2,789	(*) 14,894	(*) 2,789	(*) 2,927	(*) 13,503	(*) 1,543	(*) 11,719	(*) 1,384	, -	-	( -	_	[
500 under 1,000 miles	10,323	1,810	10,323	1,810	1,969	11,315	1,045	(*)	(*)	(*)	(*)	K -	-	-
1,000 miles or more	26,595	14,994	26 <b>,</b> 595	14,994	16,937	26,595	6,131	19,653	10,805	ע		-	-	-
\$5,000 Under \$10,000											}			
Total	186,147	55,609	168,860	49,631	55 <b>,</b> 755	155,710	21,885	132,346	33,871	16,389	6,125	-	-	-
Not specified	48,160	14,706	30,873	8,728	10,299	27,498	5,965 544	19,165	4,334	(*)	(*)	-	-	-
Under 100 miles	22,429 38,913	2,298 6,632	22,429 38,913	298 6,632	2,359 7,197	18,063 36,530	1,646	19,453 35,139	1,815 5,552	(+)	(*)	R =	] -	
500 under 1,000 miles	21,631	6,519	21,631	6,519	7,308	21,631 51,988	2,297	18,057 40,530	5,011 17,159	6,749	3,138		-	-
1,000 miles or more	55,014	25,454	55,014	25,454	28,592	21,988	11,433	40,330	17,139	0,749	2,130	-	_	_
\$10,000 Under \$15,000													i	
Total	89,671	38,838	79,254	36,068	41,608	69,630	14,437	68,804	27,172	12,593	6,813	(*)	(*)	(*)
Not specified	29,789	11,636	19,372 11,047	8,866 1,966	9,441	15,900 8,202	5,087 194	14,379 10,650	4,355 1,813	h	769	(*)	(*)	(*)
Under 100 miles	11,047 18,121	966 5252	18,121	5,252	2,007 6,011	17,590	1,204	17,393	4,807	(*)	(*)	(*)	(*)	(*)
500 under 1,000 miles	8,662	3,426	3,662	3,426 16,558	5,043 19,106	7,671 20,267	1,058 6,894	7,868 18,514	3,986 12,212	2,579 5,155	1,617	(*)	(*)	(*)
1,000 miles or more	22,052	16,558	22,052	16,000	19,106	20,267	0,894	10,014	12,212	7,177	3,011	(*)	(*)	(*)
\$15,000 or More											1			
Total	37,113	21,799	31,551	18,722	23,631	27,082	6 <b>,</b> 525	27,029	17,108	6,271	5,071	(*)	(*)	(*)
Not specified	11,780	7,113	6,218	4,036	4,719	4,867	1,891 138	4,592 3,529	2,828 1,035	1,238	694	(*)	(*)	(*)
Under 100 miles	3,618 7,730	1,058	3,618 7,730	1,058 2,982	1,173 3,811	2,509 6,751	466	6,946	3,346		(*)	12 -	_	_
500 under 1,000 miles	3,830	2,452	3,830	2,452	3,257 10,671	3,517 9,438	615 3,415	3,383 8,579	2,642 7,256		2,507	(*)	(*) (*)	(*)
1,000 miles or more	10,155	8,194	10,155	8,194	10,671	9,438	415 ود	0,1/9	1,206	2,000	2,007	177	(*)	(^)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

deduct the cost (in excess of any reimbursement) of moving family, household goods, and personal effects to a new place of employment at least 20 miles farther than the old residence was from the old place of employment. In addition, the taxpayer had to work for a minimum of 39 weeks of full-time employment in the new place of employment following the move.

Table 2.1 shows that employee moving expense deductions totaling \$144 million were reported on 391,769 returns. Of these returns 350,839 showed how the deduction was computed. Detailed moving expenses on these returns was composed of travel expense and transportation expense which amounted to \$149 million. These expenses were reduced by reported reimbursement of \$20 million, leaving a net deduction from adjusted gross income of \$131 million. Reimbursement in excess of moving expenses amounting to \$1.4 million was reported and was includable as income to the taxpayer.

Also, table 2.1 presents moving expense deduction data classified for the first time by adjusted gross income and distance moved. The size of deduction appears to increase with the size of income and length of distance moved. Thus, the average deduction claimed by taxpayers with adjusted gross income under \$5,000 who moved 100 to 500 miles was \$187 while the average claimed by taxpayers with the same income size who moved 1,000 miles

or more was \$564. On returns with adjusted gross income of \$15,000 or more for moves of 100 to 500 miles and 1,000 miles or more the average deduction was \$386 and \$807 respectively.

Chart 2A reveals that for all returns with a moving expense deduction, the average deduction was \$367. The average deduction increased from \$314 for returns with adjusted gross income under \$10,000; to \$433 for returns with income \$10,000 under \$15,000; and to \$587 for returns with income of \$15,000 or more.

Taxpayers with incomes under \$10,000 filed over two-thirds of the returns with moving expense deductions and reported 58 percent of the deduction amount. Nearly one-fourth of the returns with a deduction had income of \$10,000 under \$15,000 and showed 27 percent of the deduction amount. The remaining 10 percent of returns and 15 percent of the moving expense deduction amount were accounted for by returns with adjusted gross income of \$15,000 or more.

### Self-Employed Pension Deduction

The self-employed pension deduction is a statutory.adjustment generally applied against "earned income" from a proprietorship or partnership. The deduction was

Table 2.2 - RETURNS WITH SELF-EMPLOYED PENSION DEDUCTION: SIZE OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

,		1					Size of s	elf-employ	ed pension	deduction	ı			
		Self-	:	\$1 under	\$100	\$100 und	ler <b>\$</b> 200	\$200 u	nder \$300	\$30	00 under	\$400	\$400 t	nder \$500
Adjusted gross income classes	Number of returns	employed pension deductio	n Numberet	er of urns	Self- employed pension deduction (Thousand dollars)	Number of returns	Self- employed pension deduction (Thousand dollars)	Number of returns	Self- employe pensio deducti (Thousan	d n Numbe: on retu:	r of d	Self- mployed pension eduction housand dollars)	Number of returns	Self- employed pension deduction (Thousand dollars)
	(1)	(2)	(3	)	(4)	(5)	(6)	(7)	(8)	(9	)	(10)	(11)	(12)
Grand total	115,020	83,75	6 1	1,303	555	12,835	1,837	9,270	2,2	66 7	,694	2,609	5,534	2,488
Taxable returns, total	112,139	83,16	9 10	0,837	535	, 10,913	1,529	9,270	2,2	66 7.	,295	2,468	5,534	2,488
Under \$2,000 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000.	(*) 3,591 20,422 14,951 9,590	(*) 81 8,17 5,47 5,20	19	8,228 1,534 1,009	393 78	5,187 2,935 1,142	711 410 168	3,226 2,757 1,252	6	77 )	,460 ,475	849 806	2,529	
\$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$1,000,000. \$1,000,000 or more.	41,806 18,041 2,545 2	21,42	36 <b>)</b> 24 <b>)</b>	60	(¹) -	1,555 85 9	226 13 1	1,913 105 17	5	76 2 26 5	,129 213 18 -	734 73 6	1,930 12: 10:	56
Nontaxable returns	2,881	58	37 (	*)	(*)	1,922	308	-		- (*	)	(*)		-
					Si	ze of self-	employed pe	nsion deduc	tion—Cont	inued				
	\$500 und	er \$600	\$600 un	der \$700	\$700	under \$800	\$800 und	er <b>\$</b> 900	\$900 unde	r \$1,000	\$1,000	under \$1,	250 \$1,	50 or more
Adjusted gross income classes	Number of returns	Self- employed pension ieduction (Thousand dollars)	Number of returns	Self- employe pensio deducti (Thousan dellars	Mumber of return	Self- employed pension deduction (Thousand dollars)		Self- employed pension deduction (Thousand dollars)	Number of returns	Self- employed pension deduction (Thousand dellars)	Number of return	pensi	on of returned	pension
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grand total	6,886	3,642	6,700	4,19	3,94	2,950	2,328	1,970	2,689	2,530	12,77	3 14,	390 33,	61 44,330
Taxable returns, total	6,886	3,642	6,700	4,19	3,94	2,950	2,328	1,970	689و2	2,530	12,76	8 14,	385 32,	72 44,218
Under \$2,000 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000 \$15,000 under \$20,000	(*) 1,801 1,523	- (*) 950 800	(*) 1,067 892	(*) 66 57			_	397	(*) - } 2,190	(*) - 2,053	(*) 8,59	- - (*)	-   <b> </b>   <b> </b>   <b> </b>	
\$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$1,000,000 \$1,000,000 or more	2,220 321 24 -	1,187 168 13	2,833 454 29	1,79 28		6 191	161 15	1,426 134 13	281 19	267 18	2 <b>,6</b> 7	3 3,0 7	066 13, 316 2,	306 17,142 .00 2,811 1 1
Nontaxable returns	-	-	-		-			-	-	-	(*)	(*,	) (*	(*)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

available to individuals for contributions to retirement plans qualifying under tax law similar to the profit-sharing, pension, or other types of employee plans that were available to corporate employees. In addition to proprietors and partners, the deduction was applicable to certain ministers, Christian Science practitioners, teachers, commission salesmen, and persons performing services in their home for compensation.

As shown in table 2.2, the self-employed pension deduction was claimed on 115,000 returns and totalled \$84 million. This reflects almost a 100 percent increase over 1966 in the number of returns and the amount of deduction, and a 300 percent increase over the levels of 1963, the first year of the operation of the law. Even with the increased usage in recent years, less than 1 percent of self-employed taxpayers claimed the self-employed pension deduction for 1967.

Taxable returns with adjusted gross income of \$20,000 or more accounted for over half of the returns with the self-employed pension deduction and more than 75 percent of the amount of this deduction.

## PERSONAL DEDUCTIONS, STANDARD OR ITEMIZED

The taxpayer had the option of using the standard deduction or itemizing his personal deductions for such items as interest paid, medical expenses, State and local taxes, and charitable contributions. With the exception of

data relating to the new medical care insurance premium deduction, information for specific itemized deductions is not presented in this report. However, the reports for previous even-numbered years contain detailed data for itemized deductions.

### Standard Deduction

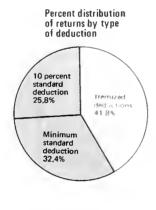
In lieu of itemizing his personal deductions, a taxpayer could choose a standard deduction. Taxpayers on 41.5 million returns, or 58 percent of all returns, elected a standard deduction for 1967 (chart 2B). This represented virtually no change percentage-wise from 1966.

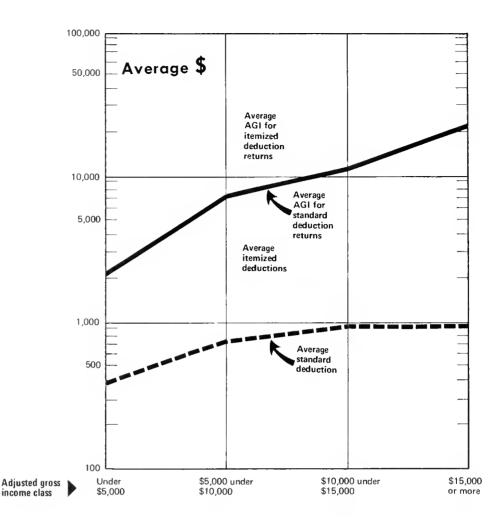
The minimum standard deduction, an alternative to the 10 percent method of calculating the deduction, was \$200 (\$100 for married persons filing separately) plus \$100 for each allowable exemption. This deduction, like the regular 10 percent deduction, could not exceed \$1,000 (\$500 for married persons filing separately). Basically, the minimum standard deduction was introduced in the Revenue Act of 1964 as a means of providing some tax relief for taxpayers with low income and a relatively large number of exemptions. Beginning 1964, on approximately one of every three returns, taxpayers found it to their benefit to elect the minimum standard method, thus reflecting the success of the minimum standard deduction. Table 2.3 shows that 93 percent of taxpayers claiming this deduction reported income under \$5,000.

### Chart 2B

# Average AGI and average deduction

Returns with standard and itemized deductions by size of adjusted gross income





### Itemized Deductions

Returns with itemized deductions increased by 1.2 million or 4.3 percent for 1967, almost a million more than the increase in standard deduction returns. Forty percent of taxpayers who itemized had income of \$10,000 or more as contrasted with only 9 percent of taxpayers who used the standard deduction.

Chart 2B also illustrates the difference in size of average adjusted gross income and average deductions between those taxpayers who elected to itemize and those who chose the standard deduction. For example, taxpayers with adjusted gross income under \$5,000 who itemized averaged 56 percent more income and 161 percent more deduction than taxpayers who used the standard deduction. A similar relationship held true throughout the other adjusted gross income classes.

## Type of Deduction, 1964-1967

As chart 2C indicates, the proportion of returns filed by taxpayers itemizing deductions has remained fairly constant during the 1964-1967 time span, ranging from 41.5 percent in 1964 to 41.8 percent in 1967. In contrast, the percent of returns using the minimum standard deduction method has declined steadily since 1964, the year in which this method of calculating the deduction was introduced. Minimum standard deduction returns accounted for 36.2 percent of all returns in 1964 and only 32.4 percent in 1967. This decline may be a direct result of the overall decline in the number of returns with adjusted gross income under \$5,000. The remaining portion of standard deduction returns, those with the 10 percent method, has risen 3.5 percentage points during the period from a low of 22.3 percent in 1964 to 25.8 percent in 1967.

### Medical Deduction for Health Insurance Premiums

Table 2.4 presents data for the first time on the new Public Law 89-97 which allows an individual taxpayer a deduction for health insurance premiums paid computed separately from deductions for other medical expenses. In this initial tax year 1967, over 18.3 million returns indicated this deduction which in each case amounted to one-half the premium paid for deductible health insurance covering the taxpayer, his spouse, and his dependents. The deduction was limited to \$150. Any portion of the health insurance premium not deductible under this rule could be combined with other deductible medical and dental expenses subject to the 3 percent of adjusted

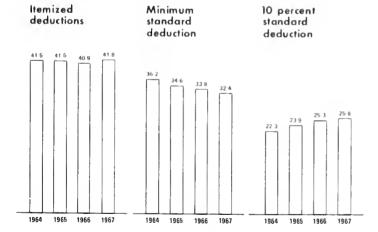
Table 2.3-RETURNS WITH ITEMIZED AND STANDARO DEDUCTION: ADJUSTED GROSS INCOME, AND AMOUNT OF DEDUCTION, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand	Deduction (Thousand
		dollars)	dollars)
TOTAL DEDUCTIONS	(1)	(2)	(3)
Total	71,282,525	506,641,752	81,725,998
Under \$5,000 under \$10,000. \$5,000 under \$10,000. \$15,000 or more.	32,014,670 23,834,696 10,385,432 5,047,727	74,397,857 175,173,487 124,433,259 132,637,149	15,706,843 27,718,006 18,816,846 19,484,303
ITEMIZED DEDUCTIONS			
Total	29,774,420	322,813,432	59,622,757
Under \$5,000	5,295,286 12,572,659 7,477,882 4,428,593	17,609,944 94,842,334 90,191,187 120,169,967	5,348,684 19,491,030 15,916,707 18,866,336
STANDARD DEDUCTION			
Total	41,508,107	183,828,320	22,103,240
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000. \$15,000 or more.	26,719,384 11,262,037 2,907,551 619,135	56,787,913 80,331,153 34,242,072 12,467,182	10,358,159 8,226,975 2,900,139 617,967
10 Percent Standard			
Total	18,374,080	135,553,853	12,349,522
Under \$5,000\$5,000 under \$10,000\$5,000 under \$15,000\$15,000 or more.	5,168,790 9,679,108 2,907,052 619,130	18,468,501 70,382,466 34,236,125 12,466,761	1,844,572 6,987,227 2,899,758 617,965
Minimum Standard			
Total	23,134,025	48,274,464	9,753,719
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	21,550,594 1,582,928 (*) (*)	38,319,411 9,948,687 (*) (*)	8,513,587 1,239,749 (*) (+)

Chart 2C Distribution of returns by type of deduction, 1964-1967





gross income limitation imposed on total medical and dental expenses. The \$3 monthly payments for supplementary medical insurance under "Medicare" were deductible as health insurance premiums, but the hospital insurance tax, included as part of the Social Security tax and withheld from wages or paid on self-employment income, was not deductible.

Table 2.4 - RETURNS WITH ITEMIZED DEDUCTIONS COMPARED WITH RETURNS WITH MEDICAL DEDUCTIONS FOR HEALTH INSURANCE PREMIUMS, FOR ALL RETURNS AND FOR RETURNS OF TAXPAYERS AGE 65 OR OVER, BY ADJUSTED GROSS INCOME CLASSES

	Nt.	mber of ret	urns with	itemized o	ieductions	
	A	ll returns		Returns v	vith age ex	emption
Adjusted gross income classes <sup>1</sup>	Total	With med deduction health ins premi	ns for Surance	Total	With med deduction health ins premis	s for surance
		Number	Percent of total	•	Number	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
Total	29,774,420	18,319,713	61.5	3,013,969	2,304,113	76.
Under \$5,000	5,295,286	3,219,583	60.8	1,443,763	1,055,238	72.8
\$5,000 under \$10,000	12,572,659	7,687,912	61.1	897,140	727,174	81.3
\$10,000 under \$15,000	7,477,882	4,630,261	61.9	270,680	217,494	80.1
\$15,000 or more	4,428,593	2,781,957	62.8	397,386	304,217	76.0

<sup>1</sup>Excludes returns with no adjusted gross income. NOTE: Detail may not add to total because of rounding.

Table 2.4 also shows that older taxpayers who itemized their deductions claimed a health insurance premium deduction relatively more frequently (76.4%) than all taxpayers who itemized (61.5%). This may well be the result of the supplementary protection of the older taxpayer by Medicare and the added self-protection of these older taxpayers in the higher income classes.

### **EXEMPTIONS**

In the computation of taxable income, each taxpayer was allowed a \$600 exemption (on joint returns, husband and wife were each regarded as a taxpayer, even if only one had income). Taxpayers were allowed additional exemptions if they were age 65 or over, if they were blind, or if they had qualified dependents.

Table 2.5 shows that the 71.7 million returns filed for tax year 1967 represented close to 113 million taxpavers. Of these taxpayers, 8.4 million or about 8 percent were age 65 or over, while less than one tenth of 1 percent were blind.

Exemptions for dependents were claimed on 45 percent of all returns. In order to qualify as a dependent for tax purposes, an individual must have received, generally. over half of his support from the taxpayer and have met certain citizenship or residence requirements.

Of the 77 million dependent exemptions claimed, 72 million (or 94.2 percent) were for children living at home; an additional 1.1 million (1.4 percent) were for children living away from home. An exemption was allowed a taxpayer for each child who was either less than 19 years of age or a student, regardless of the income he earned, as long as the taxpayer furnished more than half the support of the child. If the child was 19 or over and not a student, an exemption was allowed only if the child had less than \$600 gross income for the year.

The 1.9 million dependent parents claimed as exemptions included the parents of both the taxpayer and the spouse. Even though a married couple was filing separate returns, both spouses' parents might be claimed on one of the returns. A parent did not have to be a member of the taxpayer's household to qualify as a dependent; however, he could not have more than \$600 of gross income during the taxable year.

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate

Table 2.5-NUMBER OF EXEMPTIONS, BY TYPE [Taxable and nontaxable returns]

Type of exemption	Number of returns	Number of exemptions
Total	71,651,909	198,035,957
Taxpayer's exemptions, total	71,651,909	121,373,249
Taxpayer and spouse Age of or over Blindness	71,651,409 6,561,206 103,097	112,847,418 8,419,322 106,508
Dependent's exemptions, total	32,365,979	76,663,107
Children living at home Children not living at home Dependent parents Other dependents	30,220,466 605,954 1,778,609 1,100,911	72,191,759 1,073,697 1,881,661 1,515,989

MOTE: Detail may not add to total because of rounding.

The 1.5 million "other" dependents were either members of a taxpayer's household or close blood-relatives of a taxpayer (grandchildren, grandparents, brothers, sisters, uncles, aunts, nephews, and nieces). To these persons as well, the \$600 limitation on income applied.

### Returns with Blindness Exemptions

Taxpayers claimed 106,508 blindness exemptions on 103,097 returns, confirming that few taxpayers claimed more than one blindness exemption. Blindness exemptions could be claimed only for a taxpayer or his spouse.

As indicated in table 2.6 the pattern of sources of income for returns with blindness exemptions was significantly different from the pattern for other returns. While salaries and wages amounted to 82 percent of total income for all returns, it accounted for only 51 percent of income reported on returns with the exemption. Income received from dividends, interest, sales of capital assets. pensions and annulties, rents, estates and trusts, and "other" income represented moderately larger percentages of total income on returns with blindness exemptions than for all returns, It should also be noted that average adjusted gross income on returns with blindness exemptions was generally higher than the average for all returns, throughout the adjusted gross income classes.

Table 2.6-RETURNS WITH BLINDNESS EXEMPTIONS: SELECTED SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES

		DI	ADJUSTED	GRUSS INC	JOHE C.	LASSE	3					
	Number		Adjusted gross	Salaries	s and w	ages		net profit l net loss		nip, net profi s net loss	t Sales of ca net gain l	pital assets,
Adjusted gross income classes	of returns	Number of exemptions	income (Thousand dollars)	Number of returns	(Thou	unt sand	Numbe of retur	(Thouse	of of	( Thousand	Number of returns	Amount (Thousand dollers)
	(1)	(2)	(3)	(4)	(5	)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total	1103,097	396,479	737,124	62,055	37	6,448	5	,370 4,	721 3,5	19,09	27,293	45,125
Taxable returns, total	67,161	247,774	648,426	48,325	33	4,695	1	,578 2,	557 2,3	18,36	19,985	39,614
Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 or mcre.	16,922 33,557 12,433 4,249	46,960 132,639 51,105 17,070	59,695 236,092 169,678 182,961	13,342 24,621 8,436 1,926	16 8	5,606 1,968 7,601 9,520		597 202	396 830	.99 60. 597 4,34 740 4,45 790 8,96	9,723 4,958	2,159 3,945 10,086 23,424
Nontaxable returns	35,938	148,704	<sup>2</sup> 88,699	13,732	4	1,755	3	,788 2,	164 1,2	221 73	7,306	5,511
		s in adjusted s income	1	Interest		Pensi	ions and	annuities		et income et loss	Estate and income less	
Adjusted gross income classes	Number	Amount (Thousand dollars)		Thou	ount usand iars)	Nu	mber	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(12)	(13)	(14)	(1	5)	(:	lo)	(17)	(18)	(19)	(20)	(21)
Grand total	25,094	4 125,87	73 60,	398	64,265		10,933	24,683	16,292	17,839	4,804	12,974
Taxable returns, total	17,07	1 113,45	54 43,	882	47,463		6,568	18,100	13,253	17,299	2,592	11,155
Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 or more.	1,19 6,74 5,93 3,20	9 18,01 1 29,14 0 65,72	18 20, 40 10, 26 3,	110 972	2,352 14,822 12,554 17,735		992 2,976 1,927 673	3,945 4,582 6,380 3,193	2,383 5,956 3,373 1,541	316 8,231 3,150 5,602	1,984 67 541	7,215 380 2,560
Nontaxable returns	8,02.	12,42	20 16,	515	16,804	L	4,366	6,584	3,038	540	2,212	2,819
	Other sources	Total deduction		ard deduct	ions	Ite	emized o	ieductions	Exemptions	Taxable	income	Income tax
Adjusted gross income classes	(net) (Thousand dollars)	(Thousand	Number return	IS (Thou	unt usand lars)	.,,	er of curns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	credit (Thousand dollars)
	(22)	(23)	(24)	(2	25)	(;	26)	(27)	(28)	(29)	(30)	(31)
Grand total	42,87	0 100,9	51 49	.091 3	30,191		52,359	136,759	237,889	69,146	379,779	87,760
Taxable returns, total	44,40	0 120,8	81 25	,408 1	15,682		41,755	105,199	148,667	67,161	378,890	87,760
Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 or more.	2,66 11,51 15,75 14,52	.3 44,5 6 30,2	92 10 62 3	336	4,750 7,225 3,253 454		5,558 23,221 9,180 3,796	5,537 37,368 27,008 35,286	28,176 79,584 30,664 10,243	16,922 33,557 12,433 4,249	21,240 111,916 108,753 136,981	3,145 16,839 19,922 47,855
Montaxable returns	3 <b>-1,</b> 59	46,0	73 23	.084	4,511		10,604	31,562	89,223	1,984	889	-

<sup>10</sup>s these returns, 10s,508 exemptions for blindness were claimed-4Aljunted gross income less deficit.

NOTE: Detail may not add to total because of rounding.

Table 17. — RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

	for working	Adjusted	Total	Exemptions	Taxable	Income tax	Number of	Adjusted	Total	Exemptions	Taxable	Income tax
Adjusted gross income classes	returns		( Thousand	( Thousand	(Thousand	(Thousand		(Thousand	(Thousand	(Thousand	, i	(Thousand
		dollars)	dollars) All re	dollars)	dollars)	dollars)		dollers) Joint	dellars) returns of	dollars) husbands and wi	dollars) .ves	dollars)
Grand total	41,508,107	183,828,320	22,103,240	56,888,323	112,049,130	19,483,389	16,771,727	112,890,212	12,300,059	36,983,169	67,239,483	11,457,605
Taxable returns, total	30,00,600	170,304,883	17,567,167	41,194,415	111,006,636	19,483,389	13,366,364	104,980,809	10,150,900	27,929,699	089,006,99	11,457,005
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000	610,425 4,713,908 3,524,536		175,737	3,057,404	34,849	4,925 357,670 690,205	125,084	224,935	49,979	150,101	24,773	3,451
\$3,000 under \$4,000 \$4,000 under \$5,000	3,652,356	12,741,565	1,487,236	4,110,609	7,145,359		1,073,450	3,780,479	539,905	1,952,928	2,579,442	181,542
\$5,000 under \$6,000 \$6,000 under \$7,000	2,903,934		1,697,966	4,540,129	9,728,547		1,486,255	10,361,078	921,398	3,304,126	3,970,425	590,676
\$7,000 under \$8,000. \$8,000 under \$7,000. \$4,000 under \$10,000.	2,281,493 1,827,869	17,073,845 15,499,582 13,620,683	1,545,773	4,187,991 3,441,935 2,718.087	11,161,882 10,501,889	1,882,966 1,802,319 1.860,748	1,593,347 1,368,502	11,940,221	1,222,059	3,592,207	7,125,940	1,129,812 1,203,241
\$1000 under \$1000	2,902,148		2,894,737	757,057,757	25,824,707		2,512,455	29,656,493	2,512,125	5,124,051	22,020,075	3,874,134
\$2,000 under \$40,000 \$50,000 under \$6,000 \$50,000 under \$100,000	109,767	4,41e,289 484,0e2	169,441	311,717	3,935,111	907,107	142,291 142,291 6,109	3,699,580	142,268	280,061 280,061 12,940	3,270,630	1,030,089 751,531 128,115
\$100,000 under \$200,000	799		793	1,375	100,427	47,142	595	72,490	565	1,154	10,770	31,993
\$500,000 undor \$1,000,000.	1 00 14	5,198	00.4	10	5,141	2,431	т В 1	1,835	m 1	101	1,827	1,019
Notitaxable returns, total	10,957,496		4,536,074	15,693,911	442,499	1	3,405,363	7,904,403	2,149,161	9,053,472	338,803	•
Under \$600. \$600 under \$1,000.	4,051,943		1,242,118	2,940,796	189	1 1	228,605		122,187	463,629	1 1	
\$1,000 under \$2,000. \$2,000 under \$3,000.	2,159,260		1,001,594	3,909,508	23,674	1 1	1,151,978		625,601	2,402,937	1,215	1 1
\$3,000 under \$4,000 \$4,000 under \$7,000	488,234 306,898	1,567,252	255,847	1,255,205	5e,072 05,312	1 1	418,60e 287,453	1,458,101	246,843	1,439,991	44,287	1 1
\$5,000 OF MORE	26, 719, 387.		C196,861 01 458 OT	30 126 025	17,6,622	- 509 DP2 F	128,712		3 611 625	718,643	220,443	
Returns \$5,000 under \$10,000 Returns \$5,000 under \$15,000 Returns \$1.50,000 under	11,262,037 2,907,551 619,135		8,226,975 2,900,139 617,967	20,159,133	52,011,624 25,862,212 10,726,041	8,746,455 4,694,105 2,452,134	7,352,070 7,352,070 2,517,791 533,715	54,016,522 29,718,000 10,451,072	2,517,460 533,914	16,735,168 5,143,601 1,047,445	31,708,264 22,050,696 9,069,910	5,018,856 3,874,134 1,951,583
		Separate	returns of	husbends and wit	Ves			- E	Returns of heads	s of household		
Grand total	2,054,557	6,318,459	603,218	2,853,865	3,265,190	561,290	999,913	4,994,203	585,372	1,574,998	2,966,219	522,618
Taxable returns, total.	1,404,370	5,417,390	501,335	1,657,494	3,259,085	561,290	831,331	4,704,382	496,742	1,245,225	2,462,189	522,018
Under \$1,000 \$1,000 under \$5,000 \$2,000 under \$3,000 \$3.000 under \$4,000	53,215 224,128 271,149		7,226	31,929 162,170 270,607	6,967 138,105 341,543	989 19,752 90,16	(*) 24,424 98,342	(*) 42,151 250,372	(*) 8,835 40,438	(*) 23,707 126,989	(*) 9,665 82,808	(*) 1,311 11,825
\$4,000 under \$5,000.	293,167		100,871	356,220	566,086	89,703		496,389	63,549	209,095	223,657	32,980
\$5,000 under \$0,000	253,187		57,105	349,418	403,220	70,109		607,552	68,348	201,567	327,582	51,332
\$7,000 under \$9,000. \$7,000 under \$9,000. \$1,000 under \$10,000.	46,750	345,752	23,374	83,838	238,539	28,218 44,001 44,063	112,179 61,019 46,425	453,423	47,299	91,022	317,101	54,851 49,783
\$10,000 under \$15,000. \$15,000 under \$20,000.	11,274		5,637	14,575	87,375 136,402	17,721		252,544	25,243	39,527	187,774	34,330
\$20,000 under \$50,000. \$70,000 under \$100,000. \$100,000 under \$200,000	2,043 608	35,114 10,430 895	1,04t. 304	2,210	31,851 15,179 871	8,375 5,045 381	6,861 2,720 236	73,513	6,865 2,720 276	9,938	98,714 66,973 1t.722	22,315
\$20', 00' under \$90.,000. \$500,00 under \$1,000,00'. \$1.00,00 under \$1.000,00'.	a a	1,481	2.7	16	1,658	963 496	17	2,116	17	26	2,073	1,01'
Nontaxable returns, total.	645,189	.,01,070	101,884	1,196,372	6,105	•	108,582	289,821	88,630	329,773	4,031	,
(Inder \$000, \$•00 under \$1,000	175,615		6,143	107,940	1 1	,	10,753	3,416	4,480	14,102	1 1	( )
\$1,700 under \$2,000. \$2,000 under \$1,000.	204,486		32,556	279,656	, 429 3,086	1 1	8c,457 42,172	126,792 106,104	41,757	146,793	1,394	1 (
\$ 1,00 miter \$4,000 \$4,00 miter \$4,000 \$5,00 miter \$7,000	34,394		12,671 5,751 2,518	121,379 59,148 28,152	23	1 1 1	10,522	38,181	8,027	35,008	1,46.3	*
Arturns under \$1,000.	1,734,997		443,539	2,338,570	1,733,192	272,674	567,103	1,084,805	269,654	-100,776	to40,705	97,448
Returns \$5.200 under \$10,000. Returns \$10,000 under \$15,000. (Februs: \$10,100 or prop.	102,747 14,030 2,783	1,988,569. 159,766 55,989	151,270	495,718 16,349 3,228	1,344,226 130,402 51,370	244,114 29,342 15,100	373,521 49,352 9,877	2,524,989 574,824 209,585	256,523	588,864 70,977 14,381	1,679,600 454,527 185,327	285,946 89,224 50,000
Feetmates at end offails. See text for "Explanation of Classifications and Terms"	Meations and		and "Sources of Data, Description of the	Description o	f the Sample, and	and Limitations of	s of the Data."					

Table 17, -RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER — Continued

		Adjusted	Total		Taxable	Income tax		Ad tusted	Total		Taxaldu	Tracoffe: +av
Adjusted recommendation	Number of	gress income	deductions	Exemptions	income	after credits	Number of	gross income	deductions	Exemptions	income	after credits
	ST. TO S A S	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand
		Re	Returns of surv	surviving spouse			Returns	s of single per	of single persons not head	of household	or surviving spouse	oonse
Orana total	78,22¢	970,159	54,888	170,136	182,240	29,088	21,583,684	59,255,287	8,559,704	15,305,863	38,396,000	0,912,189
Taxatle returns, total,	55,933	107,723	33,590	12,578	181,590	29,688	14,887,611	54,954,581	6,384,602	10,269,230	38,303,093	6,012,189
Mider \$1,000	*	- (*)	- (*)	1 (4)	(1)	3	563,206	534,241	168,509	337,923	27,882	3,936
#1, No Wilse #1,000,	11,907	30,297	5,199	10,908	8,235	1,170	2,631,475	6,497,975	832,945	2,718,442	3,822,493	333,036 571,442
\$1,000 under \$4,000 \$4,000 under \$1,000.	10,117	22,238	3,199	11,313	7,705	3,502	2,138,612	7,412,872	773,711	1,581,053	5,059,373	80c, 254 88c, 949
\$5,000 under \$6,070	8,139	87.67	5,158	15,901	28,630	4.395	1,172,971	165,717,0	044,207	846,697	4,926,685	859,254
\$6,000 under \$3,000					,		853,400	5,524,562	552,125	588,088	4,384,348	798,478
\$5,000 under \$9,000.	10,516	84,436	8,439	18,098	57,899	707'6	372,156	3,151,216	315,071	276,695	2,559,453	500,279
Study maker \$15 Older	5,164	55,070	5,039	10,645	39,387	6,834	323 131	3 750 100	323,0380	27.3 001	1,854,795	313,993
\$15,000 wider \$20,000							46,633	786,818	46,657	36,130	704,053	182,917
\$20,000 under \$50,000	758	16,755	758	1,318	14,681	3,164	23,811	618,159	23,813	19,596	574,752	189,676
\$100,000 under \$200,000.	1	123	٦	7	121	56	203	26,185	203	1,041	25,805	35,008 13,220
\$200,000 under \$500,000.	'	1	1	1	1	1	39	11,205	39	34	121,11	5,813
\$1,000,000 under \$1,000,000;	' '	1 1	1 1	1 1	1 1	1 !	U 4	5,381	0.4	0 50	3,353	1,812
Nontaxable returns, total,,	42,292	62,438	21,298	77,560	654	•	6,696,072	4,300,706	2,175,102	5,036,633	92,907	1
Under \$000.	4,372	2,010	1,888	6,084	1	ı	3,632,618	1,205,487	1,107,420	2,289,035	1	ı
\$600 under \$1,000	7,945	6,072	3,667	12,989	1	1	2,190,662	1,652,054	680,028	1,462,073	189	•
#1,000 under \$3.000	22,022	007,00	TO,930	00,100	1 ;	•	149.732	358,232	76.738	281.653	51,319	
\$3,000 under \$-,000.	5,363	14,066	3,535	14,774	21.7	1	24,712	81,721	16,307	67,964	10,509	1
\$#,000 under \$5,000 \$5,000 or more	1,590	7,054	1,272	5,725	437	•	3,987	16,982	3,186	15,534	2,804	
Returns under \$5,000	73,248	161,888	35,154	122,559	41,262	5,835	17,975,825	32,322,527	5,998,136	12,707,244	16,623,427	2,601,617
Returns \$10,000 under \$15,000.	3,180	36,465	3,179	5,289	27,997	4,949	323,198	3.752,958	323,108	243,171	3,186,590	3,181,830
	758	16,877	759	1,318	14,801	3,220	72,001	1,533,658	72,023	57,036	1,404,528	432,170

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 18 . - RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

	T			laxable and n								
	All re	turns		turns of and wives	Separate n husbands s		Returns of hous		Return surviving		Returns of si sons not head hold or survi	of house.
Sources of income or loss	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand doilers)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(+)	(5)	(e)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income or deficit	41,508,107	183,828,320	16,771,727	112,890,212	2,054,557	6,318,⊶59	999,913	99- <b>.2</b> 03	98,224	370,159	21,583,684	59,255,281
Salaries and wages (gross)	37,576,918	159,822,439	14,730,724	96,747,600	1,926,63	5,910,343	905,600	÷,444,892	82,700	295,138	19,931,846	52,424,467
Business or profession: Net profit Net loss	1,933.⊶87 272,105	6,830,658 325,261	1,449,217 20c,510	5,634,969 200,144	65,868 5,675	138,101 5,249	45,078 4,826	143,922 5,558	6,287 +)	16,292 (*)	367,837 53,230	897,375 48,005
Farm: Net profit Net loss	1,380,808 551,737	3,828,243 708,603	1,099,553 469,770	3,-05,5-5 63-,875	43,794 ∩.145	61,298 5,581	14.507 8,880	32,014 12,441	3,920 (*)	6,617 (*)	219,035 64,278	322,768 5-,985
Partnership: Net profit Net loss	491,491 106,274	2,166,928 177,004	308,137 69,104	1,63+,52b 147,218	9,857 (*)	35,4°5 ( <b>*)</b>	7,358 (*)	34,71c (*)	2,26c (*)	4,727 (*)	163,873 34,840	⇒57,483 28,121
Sales of capital assets: Net gain Net loss	2,⊸02,897 316,120	2,529,236 177,116	1,458,799 190,284	1,601,128 101,863	35,555 8,615	28,311 7,403	53,102 5,493	77,759 3,807	4,757 +*)	9,534 (*)	850,583 111, <b>2</b> 79	812,505 63,789
Ordinary gain from sales of depreciable property	106,212	89,451	89,199	75,752	(*)	(*)	1,896	928	(*)	(*)	13,755	12,316
Sales of property other than carital												
assets; Net gain Net loss	22,672 75,068	15,797 75,022	18,282 64,403	11,301 65,0el	(*) (*)	(*) (*)	(+)	(*)	- (*)	(*)	3,72÷ 7,971	4,393 8,652
Dividends in adjusted gross income	2,196,053	1,764,020	965,889	668,526	41,"30	29,600	59,715	62,974	6,9+"	5,475	1,121.752	997,444
Interest received	12,708,209	4,997,154	6,143,057	2,624,426	242,125	69,927	304,225	137,479	÷2,÷33	24,368	5,976,368	2,1+0,954
Pensions and annuities (taxable portion)	1,105,656	1,932,821	611,182	1,148,241	23,759	3,437	27,230	43,820	2,844	2,782	440,640	703,542
Rents: Net income	1,453,042 547,189	1,336,082 274,444	90+.5+8 378.198	812,132 188,941	25,937 6,695	28,893 2,381	28,60⊶ 19,660	24,121 14,242	7,357 2,618	7,133 967	48€,597 1⇔0,018	463,804 67,914
Royalties; Net income. Net loss.	200,57→ t,954	176,228 5,301	131,632 4,779	108,e05 3,68⊶	3,173	6,485 -	3,905	2,193	(*)	(*)	61,815 (*)	58,880 (*)
Estates and trusts: Net income. Net loss.	160,352 7,302	213,037 ,870	57,530 3,31 <sub>5</sub>	60.269 1.883	(*)	(*)	3,781 /*)	3,257 (*)	(*)	(*)	96,751 3,837	1-3,590 2,502
Small business corporations: Net profit	55,238 16,437	264,233 25,587	32,80→ 13,326	165,125 21.668	(*)	(*)	(*)	(*) (*)	-	-	22,215 (*)	45,⊶80 (*)
Other sources,	4,683,443	+ 32,057	⊶.0e3,814	337,01€	118,866	13,675	214,601	47.067	28,329	2,051	2,257,832	232,248
Statutory adjustments <sup>1</sup>	1,143,836	996,723	798,005	713,52h	24,308	21,832	31,565	24,754	(*)	(*)	288,251	233,522

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of Data,"

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate total.

\*Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.

NOTE: Detail may not add to total because of rounding.

Table 19.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

				Sa	laries and v	mres		Busines	ss or pro	fession				Fa	מדי	
Addusted groups income	Number of	Number of	Adjuste gross	ed Cu.	(gross)		Net	profit		Net los	s	N	let pro	ofit	Net	loss
Adjusted gross income classes	returns	exemptions	(Thousand	Numbe retu	LITE (The	nount nusand	Number of returns	Amou (Thau:	sand re	turns (	Amount Thousand dollars)	Number retur		Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
-	(1)	(2)	(3)			(5)	(6)			(8)	(9)	(10	))	(11)	(12)	(13)
Grand total	41,508,107	94,813,387	183,828,3			322,439	1,933,487	6,830,	,658 27.	2,105	325,261	1,380,	808 3	3,828,243	551,737	708,603
Taxable returns, total	30,550,609	68,657,041				33,928	1,327,341	6,014,			186,562	794,		,914,106	367,865	448,238
Under \$1,000. \$1,000 under \$2,000 \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	616,425 4,713,908 3,574,536 3,652,356 3,370,051	5,095,673 5,100,936 6,851,015 7,638,932	8,985,9 8,909,6 12,741,5 15,158,5	957 4,449 670 3,298 665 3,409	9,823 6,4 8,477 8,0 9,808 11,6	340,121 40,453 019,506 507,713 375,587	10,766 81,776 109,742 124,265 142,197	98, 196, 292,	,814 8 ,431 13 ,527 19	(*) 8,977 2,767 9,743 1,339	(+) 9,257 13,224 18,837 16,597	59, 66, 90,	574 639 366 353 567	2,897 61,304 98,394 172,920 218,014	(*) 11,769 25,533 37,702 38,101	(*) 12,232 24,558 36,998 39,149
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$2,000 under \$9,000. \$9,000 under \$10,000.	2,903,934 2,652,147 1,281,493 1,827,869 1,438,137	7,566,882 6,979,986 5,753,225 4,530,145	17,218,0 17,073,8 15,499,5	010 2,521 845 2,180 582 1,731	3,113 15,1 0,928 15,1 7,316 14,1	703,405 787,197 737,754 .26,638 .05,884	129,978 124,199 101,425 96,605 82,419	409 405 404	,251 1' ,012 1' ,558 1	8,751 7,953 7,355 5,559 1,836	13,246 14,841 13,273 14,217 19,116	78, 66, 60,	991 663 138 188 749	223,103 253,202 227,266 236,647 201,113	47,271 48,141 41,093 28,725 25,134	56,848 43,442 43,453 39,184 31,529
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	2,902,148 439,271 169,767 7,654 799	1,317,997 519,529 24,349	7,391,1 4,416,2 484,0	338 375 289 114 362 4	5,252 5,1 4,286 1,8 4,531 1	741,714 312,946 815,283 .04,641 13,530	212,729 61,808 46,591 2,604 222	653, 869, 116,	,662 ,767	8,487 5,484 2,828 256 37	32,867 7,507 10,701 2,039 407	16,	288 511 511 757 46	655,465 271,622 266,362 23,068 2,411	49,085 7,757 5,803 458 85	74,465 20,304 20,672 3,792 971
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	102 8 4		5,1	L98	47 7 1	1,226 321 9	15 - -	3,	,204	7 - -	120 - -		3 -	318 - -	10 1 -	107 37 -
Nontaxable returns, total	10,957,496	26,156,347	13,463.4	37 8,906	5,209 9,	88,513	606,146	816,	,456 90	0,128	138,699	586,	465	914,139	183,871	260,364
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	4,051,963 2,628,814 2,159,260 1,156,938 488,234 306,898 165,389	3,724,359	1,998,8 3,158,8 2,845,2 1,695,2 1,361,4	324 2,279 311 1,364 262 789 252 385 463 248	9,229 1,3 4,126 1,8 9,394 1,3 5,516 1,2 8,648 1,0	292,357 707,800 885,357 780,620 244,653 049,569 528,157	96,254 101,835 200,866 109,492 52,265 27,722 17,712	69, 221, 185, 126,	,098 1: ,098 2: ,973 1- ,913 ,920	5,201 5,160 5,134 4,363 6,184 1,795 2,291	34,426 20,306 45,333 21,380 9,006 2,290 5,958	87, 174, 99, 50,	564 600 545 414 468 500 374	29,055 52,996 185,109 158,229 119,517 118,137 251,096	41,287 26,132 56,253 28,127 16,557 7,846 7,669	41,649 26,545 77,619 42,670 24,625 25,357 21,899
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	26,719,384 11,262,037 2,907,551 619,135	50,210,073 33,598,554 9,132,412 1,872,348	80,331,1 34,242,0	153 10,675 072 2,712	7,099 73,1 2,651 29,1	43,735 374,404 750,897 253,403	1,057,180 550,385 214,197 111,725	2,083,	,453 8: ,589 28	1,261 3,449 8,687 8,708	190,969 79,876 33,500 20,916	852, 370, 112,	021 1	1,216,571 1,351,085 688,137 572,450	290,504 197,746 49,286 14,201	351,901 235,578 75,078 46,046
						, , , ,	,	1	<u></u>		,	·				<u> </u>
		Partner	ship				f capital	1		Ordinar	y gain f	rom		les of pro	perty other	<u> </u>
Adjusted gross income	Net		ship Net 1					1		Ordinar sales o		rom	Sal	les of pro	perty other	<u> </u>
Adjusted gross income classes	Net :	Partner profit Amount (Thousand		Loss Amount (Thousand		Sales of gain Amour	f capital  nt Numb	Net lo	OSS Amount	Ordinar sales o	y gain f f deprec property  of Amou	rom i- nt Nu	Sal	es of proceapite t gain  Amount  (Thousand	Number of returns	than loss Amount (Thousand
	Number of	Partner profit Amount	Net 1	loss Amount	Net Number of	Sales of gain Amour	f capital  nt Numb  and ret	Net lo	oss Amount	Ordinar sales o able	y gain f f deprec property of Amou	rom i- nt Nu	Sal Net	les of pro capita t gain	Number of returns	than loss
	Number of returns	Partner profit Amount (Thousand dollars)	Net 1	Amount (Thousand	Net Number of returns	Sales of gain Amour (Thouse dollar	f capital  nt Numb and ret rs) (2	Net lo	Amount (Thousand	Ordinar sales o able Number return	y gain f f deprec property  of Amous dollai  (23	rom i- nt Nu md r	Sal Net umber o	es of projection de la contraction de la contrac	Number c returns	than loss f Amount (Thousand dollars) (27)
Classes  Grand total	Number of returns (14) 491,491 379,772	Partner profit Amount (Thousand dollars) (15) 2,166,928 1,967,087	Number of returns	Amount (Thousand dollars) (17)	Number of returns (18) 2,402,897 1,858,232	Sales of gain Amour (Thouse dollar) (19) 2,529, 2,156,	nt Numb ret (2), 236 31, 522 25	Net lo er of urns D) 6,120	Amount (Thousand dollars) (21) 177,116	Ordinar sales o able Number return (22)	y gain f deprec property  of Amous dellai (23	rom i- nt Numd rss)	Sal Net umber o returns (24)	des of projection of Amount (Thousand dollars) (25)	Number of returns (26)	than  loss Amount (Thousand dollars) (27) 75,022
classes Grand total	Number of returns (14) 491,491	Partner profit Amount (Thousand dollars) (15) 2,166,928	Number of returns (16) 106,274 76,433 8,151	Amount (Thousand dollars) (17)	Net Number of returns (18) 2,402,897 1,858,232 16,473 119,459 109,808	Sales of gain  Amour (Thouse dollar)  (19)  2,529,  2,156,  5,  41,  53,  77,	f capital  nt Numb ret ret) (2  ,236 31 ,522 25 ,610 (+ ,734 1 ,843 ,372 1	Net lo er of urns D) 6,120	Amount (Thousand dollars) (21)	Ordinar sales o able Number return (22) 106,21	y gain f f deprec property  of Amou (Thous: dollar (23 2 89, 8 68, - (*) 3 1, 4 1,	rom ii- nt Numd rs) ) 451	Sal Net umber o returns (24)	des of processing to gain  Amount (Thousand dollars) (25)  2 15,79°  12,38°  (*)	Net Number of returns (26) 7 75,068 2 47,761 (*) 2,992	than  loss Amount (Thousand dollars) (27) 75,022 45,492 (*) 899 2,328
Classes  Grand total	Number of returns (14) 491,491 379,772 (*) 16,169 29,666 25,710	Partner profit Amount (Thousand dollars) (15) 2,166,928 1,967,087 (*) 20,085 50,316 57,168	Number of returns (16) 106,274 76,433 8,151 11,426 8,344 5,164	Amount (Thousand dollars) (17) 177,004 62,157	Net Number of returns (18) 2,402,897 1,858,232 16,473 119,459 109,808 111,393 124,591 143,551	Sales of gain  Amour (Thouse dollar (19)  2,529,  2,156,  5,41, 53, 77, 87, 109, 110,	nt Number (12	Net 10 er of urns 0) 6,120 3,084 ) 6,279 8,356 8,789	OSS  Amount (Thousand dollars) (21) 177,116 141,121 (*) 7,404 6,911 12,575	Ordinar sales o able  Number return  (22)  106,21  73,57  (*) 2,79 2,39 6,17 8,36 5,77 4,98 7,17	y gain f deprec property  of Amour (Thous: delian (23 2 89,	rom i- nt Numd r ss) ) 451	Sal  Net  wher oreturns  (24)  22.672  13,610  (+)  2,194  2,194  3,579	es of procedure de procedure de la constant de la c	Number c   Petrus	than  loss  f Amount (Thousand dollars) (27)  75,022  45,492  (*) 899 2,328 1,165 2,096 7,409 11,916 2,753
Grand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$2,900 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$2,000 under \$8,000	Rumber of returns (14) 491,491 379,772 (*) 16,169 29,666 25,710 25,323 28,099 31,141 28,481 30,504	Partner  profit  Amount (Thousand dollars) (15)  2,166,928  1,967,087 (*) 20,085 50,316 57,168 72,384 48,887 115,973 123,955 124,815	Number of returns (16) 106,274 76,433 - 8,151 11,426 8,344 5,164 6,395	Amount (Thousand dollars) (17) 177,004 62,157 - 5,540 9,120 5,989 2,193 3,569	Net Number of returns (18) 2,402,897 1,858,232 16,473 119,459 109,808 111,393 124,591 143,351 155,687 143,695 147,423	Sales of gain  Amour (Thouse dollar (19)  2,529,  2,156,  5, 41, 53, 77, 109, 110, 119, 130, 130, 459, 283, 394, 88,	f capital  nt Numb ret  236 31  238 31  522 25  610 (** 734 1  843  372 1  1134 2  377 1  932 1  908 1  9915 2  752 2  752 2  752 2  752 2  752 2  752 2  752 2  752 2  752 2	Net 10 er of urns 0) 6,120 3,084 ) 6,279 8,356 8,789 6,042 5,949 2,274 9,814 4,856	Amount (Thousand dollars) (21) 177,116 141,121 (*) 7,404 6,911 12,575 14,409 8,816 6,522 9,977 12,791	Ordinar sales of able Number return (22) 106,21 73,57 (*) 2,79 2,39 6,17 4,98 7,17 3,79 17,74 6,63 5,30 400	y gain f f deprec property  of Amous (Thous: dollar)  8 68,  (*)  3 1,  4 1,  3 2,  7 12,  9 2,  7,  0 1,  1 16,  7,  10,  2 1,	rom i- nt Number in Number	Sal  Net  mber of returns  (24)  22,672  13,610  (*)  2,194	les of procedure to gain  of Amount (Thousands)  (25)  2 15,799  12,383  (*)  4 32  4 1,54  9 2,31  3 3,67  1,76  1,49  5 62  62  62  62  62  68	merty other assets  Net  Number c returns  (26)  7 75,068  47,761  (*) 2,992 2 {2,194 3,099 7 {4,588 4,782 1 {3,591 3 {4,315 2,606 1,850 2 1,820 2 1,820	than  loss  f Amount (Thousand dollars) (27)  75,022  45,492  (*)  899 2,328 1,165 2,096 7,409 11,916 2,753 3,460 4,309 2,526 2,095 172
Classes  Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$7,000 under \$6,000. \$7,000 under \$9,000. \$3,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$10,000. \$30,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$30,000 under \$30,000.	Number of returns (14) 491,491 379,772 (*) 16,169 29,666 25,710 25,323 28,099 31,141 28,481 30,504 :3,572 81,863 29,597 20,073 1,781	Partner  profit  Amount (Thousand dollars) (15)  2,166,928  1,967,087 (*) 20,085 50,316 57,168 17,384 98,687 115,973 124,815 114,209 490,118 254,376 382,516 55,174	Number of returns (16) 106,274 76,433 8,151 11,426 8,344 5,164 6,395 9,730 10,234 6,592 3,885 4,62	Amount (Thousand dollars) (17) 177,004 62,157 5,540 9,120 5,989 2,193 3,569 9,291 14,685 4,605 5,315	Neterins (18) 2,402,897 1,858,232 16,473 119,459 109,808 111,393 124,591 143,351 155,687 143,695 147,423 135,897 430,689 132,432 82,157 4,517	Sales of gain  Amour (Thouse doll a) (19) (2,529, 5, 41, 53, 77, 87, 109, 110, 119, 283, 394, 88, 35, 19, 3, 3, 3, 4, 3, 3, 3, 3, 4, 3, 3, 3, 4, 3, 3, 3, 4, 3, 3, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,	f capital  nt Numb ret  (s) ) (2  255  (610 (**  734 1  843  377 1  134 2  377 1  135 2  755 2  755 2  755 2  755 1  755 1  755 2  755 1  755	nssests  Net 10 er of lumns  0) 6,120 3,084 ) 6,279 8,356 8,789 8,356 6,042 6,042 6,042 6,042 6,042 6,042 7,74 9,149 9,709 9,747	Amount (Thousand dollars) (21) 177,116 141,121 (*) 7,404 6,911 12,575 14,409 8,816 6,522 9,907 12,791 9,095 31,726 5833 7,120 5838	Ordinar sales o able  Number return  (22)  106,21  73,57  (*) 2,79 2,39 6,17 8,36 5,77 4,98 7,17 3,79 17,74 6,63 5,30 3	y gain f f deprec property  of Amous (Thous: dollar)  8 68,  (*)  3 1,  4 1,  3 2,  7 12,  9 2,  7,  0 1,  1 16,  7,  10,  2 1,	rom	Sall Net	les of procedure to gain  of Amount (Thousand dollars, (25))  12,38:  (*)  4, 1,54  2,31  3,67  7,1,76  6,5  1,49; 62: 38	merty other assets  Net  Number c returns  (26)  7 75,068  2 47,761  (*) 2,992 2 {2,194 3,095 7 {4,588 1 {3,591 3 {4,315 1,2,568 1,1850 1,1,055 2,608 1,1850 1,17	than  loss  f Amount (Thousand dollars) (27)  75,022  45,492  (*) 899 2,328 1,165 2,096 7,409 11,916 2,753 3,460 4,309 2,526 2,095 172 89 (1)
Classes  Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$7,000. \$2,900 under \$9,000. \$10,000 under \$10,000. \$15,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$500,000. \$20,000 under \$500,000. \$200,000 under \$500,000. \$200,000 under \$500,000.	Number of returns (14) 491,491 379,772 (*) 16,169 29,666 25,710 25,323 28,099 31,141 28,481 30,504 13,572 81,863 29,597 26,073 1,781 176	Partner profit  Amount (Thousand dollars) (15) 2,166,928 1,967,087 (*) 20,085 50,316 57,168 77,384 48,887 115,973 123,955 124,815 114,209 490,118 254,376 382,516 52,174 7,395 1,023	Number of returns (16) 106,274 76,433 8,151 11,426 8,344 5,164 6,395 9,730 10,234 6,592 3,885 462 42	Amount (Thousand dollars) (17) 177,004 62,157 5,540 9,120 5,989 2,193 3,569 9,292 14,685 4,605 5,315 1,591 2300 25	Net  Number of returns  (18)  2,402,897  1,858,232  16,473  119,459  109,808  111,393  124,591  143,351  155,687  143,695  147,423  135,897  430,689  132,432  82,157  4,517  560  88	Sales of gain  Amour (Thouse doll a) (19) (2,529, 5, 41, 53, 77, 87, 109, 110, 119, 283, 394, 88, 35, 19, 3, 3, 3, 4, 3, 3, 3, 3, 4, 3, 3, 3, 4, 3, 3, 3, 4, 3, 3, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,	f capital  nt Numb ret res) ) (2 ,236 31 ,522 25 ,610 (• ,734 1 ,843 ,734 1 ,134 2 ,137 1 ,932 1 ,932 1 ,936 2 ,6619 5 ,289 1 ,802 ,931 0 ,366 ,252	nssests  Net 10 er of urns  0) 6,120 3,084 ) 6,279 8,356 8,789 6,042 2,274 9,814 4,856 0,125 7,347 9,149 0,709 747 63 3	Amount (Thousand dollars) (21) 177,116 141,121 (*) 7,404 6,911 12,575 14,409 8,816 6,522 9,997 12,791 9,095 31,726 11,773 7,120 583 49	Ordinar sales o able  Number return  (22)  106,21  73,57  (*) 2,79 2,39 6,17 8,36 5,77 4,98 7,17 3,79 17,74 6,63 5,30 3	y gain f deprec property of Amous (170 state) (170 sta	nt Nu 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Sall Nettrans (24) 22.672 13,610 (+) 2,194 2,194 2,194 2,194 2,533 1,117 736 55 55 55 55 55 55 55 55 55 55 55 55 55	es of procedure to gain  of Amount (Thousands)  (25)  2 15,799  12,383  (*)  4 32  4 2,31  3 3,67  7 1,76  6 62  6 63  6 63  6 7 1,29  6 7 1,29  6 7 1,49  7 1,49  8 7 1,49  9 3,41	rety other assets  Net  Number c returns  (26)  7 75,068  2 47,761  (*) 2,992 2 {2,194 3,3059 7 {4,588 1 {3,591 3 {4,315 1,1,055 2,668 1,1850 1,17 3 3 {4,782 1,27 3,591 1,27 3,306 1,27 3,	than  loss  f Amount (Thousand dollars) (27)  75,022  45,492  (*)  899 2,328 1,165 2,096 7,409 11,916 2,753 3,460 4,309 2,526 2,095 172 89 (1)
Classes  Grand total.  Taxable returns, total.  Under \$1,000 \$1,000 under \$2,000 \$2,990 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$3,000 under \$10,000 \$11,000 under \$20,000 \$50,000 under \$20,000 \$50,000 under \$100,000 \$100,000 under \$300,000 \$50,000 under \$300,000 \$500,000 under \$300,000 \$100,000 under \$100,000	Number of returns (14) 491,491 379,772 (+) 16,169 19,666 25,710 25,323 28,099 31,141 28,481 30,504 28,597 20,073 1,781 176 19 1	Partner profit  Amount (Thousand dollars) (15)  2,166,928  1,967,087 (*) 20,085 50,316 57,168 77,384 48,687 115,973 123,955 124,815 114,209 490,118 254,376 382,516 552,174 7,895 1,023 (1)	Number of returns (16) 106,274 76,433 8,151 11,426 8,344 5,164 6,395 9,730 10,234 6,592 3,865 462 42 6 6 1 1	Amount (Thousand dollars) (17) 177,004 62,157 5,540 9,120 5,989 2,193 3,569 9,292 14,685 4,605 5,315 1,591 230 255	Net Number of returns (18) 2,402,897 1,858,232 16,473 119,459 109,808 111,393 124,591 143,351 155,687 143,695 147,423 135,897 430,689 132,432 82,157 4,517 560 88 8 8 4	Sales of gain  Amour (Thous: dollar   19: 2,529, 2,156, 5, 41, 15   10: 10: 10: 10: 10: 10: 10: 10: 10: 10:	f capital  nt Numb ret  (2)  (2)  (3)  (3)  (4)  (5)  (5)  (6)  (6)  (7)  (7)  (8)  (8)  (8)  (8)  (8)  (9)  (9)  (9	nssests  Net 1c er of lumns  0) 6,120 3,084 ) 6,279 8,356 8,789 6,042 5,949 2,274 4,856 0,125 7,347 9,149 0,709 747 63 3 3	Amount (Thousand abiliars) (21) 177,116 141,121 (*) 7,404 6,911 12,975 14,409 8,816 6,522 9,907 12,791 9,095 31,726 11,773 7,120 583 49	Ordinar sales o able  Number return  (22)  106,21  73,57  (*) 2,79 2,39 6,17 8,36 5,77 4,98 7,17 3,79 17,74 6,63 5,30 40 32,63 5,17 2,98 5,78 8,74 4,58	y gain f deprec property of Amous (Trous dollar 12, 289, 88 68, - (*) 33 1, 44 1, 77 12, 27, 79, 10, 11 16, 77, 10, 11, 11 16, 17, 10, 11, 11 16, 11, 11 16, 11, 11 16, 11, 11	nt Nu 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Sal Nett Neturns Netur	les of procedure to gain  of Amount (Thousand dollars, (25)  15,79  12,38;  (*)  4 32  4 1,54  9 2,31  3 3,67  7 1,76  5 62  5 3  7 1,76  6 1,49  6 2,31  7 1,76  7 1,76  8 1,49  9 3,41  (*)  1,27  1,27	Perty other at assets  Net Number c returns  (26) 7 75,068 2 47,761 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	than  loss  f Amount (Thousand dollars) (27)  75,022  45,492  (*) 899 2,328 1,165 2,096 7,409 11,916 2,753 3,460 4,309 2,526 2,095 172 89 (1)

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### Individual Returns/1967 • Deductions and Exemptions

Table 19 .—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS,

BY ADJUSTED GROSS INCOME CLASSES—Continued

		H STANDARD		BY ADJUSTE	D GROSS I	NCOME CLAS	SSES-Cont	inued						
		in adjusted	Interest	received	Pension annuities			Ret	nts			Roys	lties	
Adjusted gross income	gross	income	2		port		Net i	ncome	Net	loss	Net i	ncome	Net	loss
classes	Number of returns	Amount (Thousand dallers)	Number of returns	Amount (Thousand dallars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number o	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	2,196,053	1,764,020	12,708,209	4,997,154	1,105,656	1,932,821	1,453,042	1,33e,082	547,189	274,444	200,574	170,228	6,964	5,301
Taxable returns, total	1,750,370	1,609,411	10,202,829	4,084,060	596,732	1,206,830	923,784	957,436	426,584	211,160	144,979	154,018	6,762	3,894
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	13,997 128,813 114,525 95,005 123,310	3,342 58,314 64,161 55,281 74,266	122,461 1,007,583 798,873 880,655 929,525	15,934 188,234 276,114 309,318 287,832	(*) 39,882 97,915 87,022 66,876	(*) 37,546 130,125 179,104 133,864	(*) 56,724 75,149 63,563 79,797	(*) 36,259 64,723 61,070 71,170	(*) 17,869 15,411 27,846 31,998	(*) 5,260 6,242 17,186 17,577	(*) 6,351 6,760 16,096 13,160	(*) 5,175 4,502 13,545 13,434	(*)	(*)
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	127,418 139,659 148,988 131,129 127,821	86,774 112,248 120,590 111,086 95,025	859,224 902,170 931,060 803,899 715,069	282,547 319,937 307,612 309,590 279,613	52,494 46,847 36,785 38,691 28,413	104,906 116,516 80,553 82,663 79,912	75,960 86,633 83,703 73,190 58,580	54,565 89,161 65,704 56,405 60,616	28,925 51,337 47,063 38,946 34,744	21,325 21,248 17,764 18,429 13,559	9,752 16,894 12,439 7,742 9,477	9,418 8,989 7,407 4,806 11,650	2,455	1,227
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000	382,303 131,957 80,079 4,728 555	402,359 179,308 207,243 29,932 7,541	1,751,913 345,583 147,272 6,726 713	905,883 318,751 253,372 23,655 4,440	75,577 14,911 8,862 428 36	191,064 39,001 29,259 1,365 86	184,484 48,132 33,082 2,014 171	205,804 93,179 85,975 9,739 1,029	97,605 22,384 10,505 670 75	46,435 14,004 10,349 1,100 170	26,442 9,581 8,379 607 81	23,980 14,449 28,594 5,567 1,291	507 391 30 5	417 484 201 10
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	8	1,550 160 231	92 8 3	1,120 100 8	9 -	32 - -	19 1 -	22 6 -	12 2 1	\$7 3 1	14 3 -	270 16 -	-	-
Nontaxable returns, total	445,684	154,612	2,505,380	913,095	508,922	725,992	529,260	378,648	120,603	63,289	55,595	22,212	(+)	(+)
Under \$600 \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	66,958 99,686 158,087 88,606 18,607 6,176 7,564	12,449 23,664 64,754 43,487 7,428 1,524 1,306	533,172 602,440 795,473 385,036 109,380 47,356 32,523	57,782 106,985 385,248 263,060 54,910 33,287 11,823	13,907 33,145 225,717 173,932 45,555 13,691 2,975	9,422 21,042 246,621 271,633 112,241 50,899 14,134	56,523 74,965 243,260 107,564 25,770 12,236 8,942	17,717 35,747 175,523 104,112 26,459 12,378 6,712	26,540 18,085 39,059 25,013 7,358 2,987 1,561	10,964 8,684 19,929 18,463 3,515 1,086 648	5,375 8,943 21,286 13,089 4,582 2,320	2,474 3,048 9,632 5,023 920 1,115	(+)	(*)
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	913,771 681,181	408,668 526,261 402,503 426,588	6,211,954 4,240,707 1,754,315 501,233	1,978,705 1,509,595 906,894 601,960	799,626 206,206 75,577 24,247	1,193,330 478,685 191,064 69,742	798,133 385,833 185,284 83,792	607,166 331,940 206,331 190,645	213,357 202,412 97,672 33,748	109,325 92,893 46,450 25,776	96,843 58,293 26,642 18,796	58,377 42,787 24,109 50,955	(*) (*) (*) 934	(*) (*) (*) 1,111
		Estates a	nd trusts		Si	mall busines	s corporati	ons	Γ -				Moving e	xpense
Adjusted gross income	Net	income	Net	loss	Net	profit	Net	loss	Other sources		pay exclus	ion	ieduc	
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand	Number return		and re	mber of turns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52	)	(53)	(54)
Grand total	160,352	213,037	7,302	4,870	55,238	264,233	16,437	25,587	632,05	7 165,2	70 111	,965	122,266	42,807
Taxable returns, total	130,406	197,679	5,511	2,733	51,349	260,985	13,188	21,875	540,89	_		,265	17,833	39,840
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(+) 15,874 10,934 15,874	(*) 14,053 8,927 20,252	(*)	(*)	9,126	(*) 16,738	5,164	7,010	37,02 33,62 54,39	5 11,3	09 4	,085 ,056 ,812	10,522	2,683 7,704
\$5,000 under \$6,000\$6,000 under \$7,000\$7,000 under \$8,000\$8,000 under \$9,000\$9,000 under \$10,000	8,937 9,010	15,029 8,224 21,846 10,890 7,060	2,516	821	5,363 5,757 4,771	12,920 15,615 11,849	5,497	7,965	49,81 46,57 29,10 42,44 25,57	18,8 7 11,7 2 10,3	49 12 08 4 17 4	,186 ,121 ,768 ,791 ,938	20,240 9,524 10,716 11,115 11,558	5,328 2,268 3,436 2,789 4,584
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	26,214 7,166 7,077 547 69	29,982 17,835 34,578 5,729 1,338	J 474 383 141 7	792 290 554 47	11,349 4,901 7,958 976 140	41,081 31,836 87,667 28,365 10,435	1,547 901 60 15	3,947 2,454 302 169	30,03	9 5,9 17 1,3	48 3	,527 ,439 ,387 49 6	26,112 2,008 542 10 3	9,570 1,112 358 4
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	8 2 -	44 30 -	5 1 -	164 2 -	13 3 -	2,816 1,271 -	4 - -	36 - -	<sup>2</sup> 13 <sup>2</sup> 2 <sup>2</sup> 11	6	-	-	- - -	- - -
Nontaxable returns, total		15,358	(*)	(*)	3,889	3,251	3,249	3,712				,700	~,~35	
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	8,538	(*) 3,440 3,848 7,362 - (*)	(*)	- (*) -	3,690	(*) 3,124	3,050	(*) 3,689	29,55 14,14 -8,23 24,30 5,23 9,50 276	9,7		,661	4,433	2,967
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	75,534 43,667	60,445 63,050 29,988 59,554	(*) (*) 1,521 1,010	(*) (*) 607 1,849	12,699 17,082 11,416 14,041	19,041 41,482 41,233 162,477	7,381 3,779 2,716 2,501	8,844 4,713 4,810 7,220	195,17	77 71,8 36 37,7	30 37 48 19	,654 ,904 ,527 ,880	29,371 63,153 26,179 3,563	13,3.4 18,405 9,600 1,478

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

# Individual Returns/1967 • Deductions and Exemptions

Table 19.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted grows income classes  Adjusted grows income classes  Number of returns  (55)  Grand total. (55)  Taxable returns, total. (55)  Under \$1,000. (7) \$1,000 under \$2,000 18,977 \$2,000 under \$2,000 51,320 \$4,000 under \$4,000 51,320 \$5,000 under \$7,000 73,902 \$5,000 under \$7,000 73,902 \$5,000 under \$7,000 79,000 \$7,000 under \$7,000 79,000 \$9,000 under \$10,000 79,374 \$10,000 under \$15,000 177,497 \$15,000 under \$200,000 32,567 \$200,000 under \$200,000 10,443 \$50,000 under \$200,000 10,443 \$500,000 under \$200,000 24 \$1000,000 under \$200,000 26 \$1,000,000 under \$300,000 26 \$1,000,000 under \$3,000 26 \$2,000 under \$1,000,000 27 \$200,000 under \$100,000 27 \$200,000 under \$200,000 19 \$200,000 under \$100,000 27 \$200,000 under \$3,000 99,467 \$200,000 under \$1,000 99,467 \$2,000 under \$3,000 99,468 \$3,000 under \$5,000 99,203 \$5,000 under \$5,000 99,203 \$5,000 under \$5,000 99,203 \$5,000 under \$5,000 99,203 \$5,000 under \$5,000 12,040 \$2,000 under \$1,000 12,040 \$2,000 under \$1,000 12,040 \$2,000 under \$1,000 12,000 \$2,000 under \$1,000 12,000 \$2,000 under \$1,000 12,000 \$2,000 u		0.10										
Adjusted grows income classes    Number of returns   (55)	ses		mployed				Standar	deducti	ons			
Classes    Number of returns   (55)	Amoim+		leduction	Total	To	tal	M	inimum		10 per	rcent	Exemp-
Taxable returns, total 803,938  Under \$1,000. (*) \$1,000 under \$2,000. 18,977 \$2,000 under \$2,000. 34,143 \$3,000 under \$2,000. 51,320 \$4,000 under \$4,000. 51,320 \$5,000 under \$7,000. 73,902 \$5,000 under \$7,000. 73,902 \$7,000 under \$3,000. 90,319 \$2,000 under \$10,000. 79,374 \$15,000 under \$15,000. 177,497 \$15,000 under \$20,000. 32,567 \$20,000 under \$50,000. 10,443 \$50,000 under \$20,000. 12,443 \$50,000 under \$200,000. 24 \$100,000 under \$200,000. 24 \$100,000 under \$200,000. 24 \$100,000 under \$10,000. 245 \$100,000 under \$10,000. 245 \$100,000 under \$10,000. 9,946 \$2,000 under \$1,000,000. 25 \$1,000,000 under \$2,000. 9,946 \$2,000 under \$3,000. 9,946 \$3,000 under \$3,000. 9,946 \$3,000 under \$5,000. 12,040 \$3,000 under \$5,000	(Thousand	Number of returns	Amount (Thousand dollars)	(Thousand	Number	Amount (Thousand dollars)	Number	Amou (Thous	and	Number	Amount (Thousand dollars)	(Thousand
Taxable returns, total. 803,938  Under \$1,000. (*) \$1,000 under \$2,000. 18,977 \$2,000 under \$2,000. 34,143 \$3,000 under \$2,000. 55,320 \$4,000 under \$4,000. 55,320 \$4,000 under \$4,000. 89,028 \$5,000 under \$6,000. 90,319 \$2,000 under \$3,000. 79,000 \$3,000 under \$10,000. 79,374 \$10,000 under \$15,000. 177,497 \$15,000 under \$50,000. 10,443 \$50,000 under \$50,000. 10,443 \$50,000 under \$500,000. 245 \$200,000 under \$500,000. 245 \$100,000 under \$500,000. 245 \$100,000 under \$500,000. 8,350 \$1,000 under \$2,000. 8,350 \$1,000 under \$2,000. 9,946 \$2,000 under \$3,000. 9,946 \$3,000 under \$4,000. 9,547 \$4,000 under \$4,000. 9,547 \$4,000 under \$5,000. 9,547 \$4,000 under \$5,000. 9,547 \$4,000 under \$5,000. 12,040 \$2,000 under \$4,000. 12,040 \$3,000 under \$4,000. 12,040 \$3,000 under \$4,000. 12,040 \$4,000 under \$5,000. 12,040 \$4,000 under \$5,000. 12,040 \$4,000 under \$5,000. 12,040 \$4,000 under \$5,000. 12,040 \$4,000 under \$4,000. 12,040 \$4,000 under \$4,000. 12,040 \$4,000 under \$5,000. 12,040 \$4,000 under \$5,000. 12,040 \$4,000 under \$5,000 12,040 \$4,000 under \$5,000 12,040 \$4,000 under \$6,000 12,040 \$4,	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63	)	(64)	(65)	(66)
Under \$1,000. \$1,000 under \$2,000. \$3,000 under \$2,000. \$4,100 under \$4,000. \$5,000 under \$4,000. \$5,000 under \$5,000. \$5,000 under \$6,000. \$73,902 \$7,000 under \$6,000. \$73,902 \$7,000 under \$6,000. \$73,902 \$7,000 under \$6,000. \$79,000 \$79,000 \$79,000 under \$10,000. \$79,374 \$10,000 under \$10,000. \$10,403 \$10,000 under \$10,000. \$2,567 \$20,000 under \$50,000. \$245 \$100,000 under \$50,000. \$25,000 under \$10,000. \$25,000 under \$1,000,000. \$26,000 under \$1,000,000. \$27,000,000 under \$1,000,000. \$28,000,000 under \$1,000,000. \$28,000,000 under \$1,000,000. \$28,000 under \$1,000,000. \$28,000 under \$1,000,000. \$29,000 under \$1,000,000. \$20,000 under \$1,000,000. \$20,000 under \$1,000,000. \$20,000 under \$1,000,000. \$20,000 under \$1,000. \$20,000 under	834,453	18,441	7,501	22,103,240	41,508,107	22,103,240	.13,134,02	9,753	,719 1	8,374,080	12,349,522	56,888,323
\$1,000 under \$2,000. 18,977 \$2,000 under \$2,000. 34,143 \$3,000 under \$2,000. 51,320 \$4,000 under \$5,000. 65,508 \$5,000 under \$5,000. 89,028 \$6,000 under \$7,000. 90,319 \$2,000 under \$3,000. 79,000 \$9,000 under \$10,000. 79,374 \$10,000 under \$15,000. 177,497 \$15,000 under \$20,000. 32,567 \$20,000 under \$50,000. 10,443 \$50,000 under \$500,000. 245 \$100,000 under \$500,000. 245 \$100,000 under \$500,000. 245 \$100,000 under \$500,000. 245 \$100,000 under \$200,000. 32,567 \$200,000 under \$100,000. 90,000. 32,567 \$200,000 under \$100,000. 32,567 \$200,000 under \$200,000. 32,567 \$200,000 under \$200,000. 90,000 \$200,000 under \$200,000. 90,000 \$200,000 under \$200,000. 90,000 \$200,000 under \$200,000. 80,350 \$200,000 under \$2,000. 90,946 \$3,000 under \$4,000. 90,946 \$3,000 under \$4,000. 90,946 \$3,000 under \$5,000. 90,203 \$5,000 under \$5,000. 90,203 \$5,000 under \$5,000. 90,203 \$5,000 under \$5,000. 12,040 \$2,000 under \$3,000. 90,203 \$2,000 under \$3,000. 12,040 \$2,000 under \$3,000. 12,040 \$2,000 under \$3,000. 12,040 \$2,000 under \$4,000. 90,203 \$2,000 under \$4,000. 90,203 \$2,000 under \$3,000. 12,040 \$2,000 under \$4,000. 12,040 \$2,000 under \$4,000 12,040 \$2,000 under \$2,000 12,040 \$2,000 under \$2,000 12,040 \$2,000 under \$2,000 12,040 \$2,000 under \$2,000 12,040 \$2	756,562	16,782	7,257	17,567,167	30,550,609	17,567,167	12,833,60	1 5,339	,024 1	7,717,009	12,228,145	41,194,415
\$6,000 under \$7,000 73,902 97,000 under \$2,000 99,319 \$2,000 under \$2,000 79,000 79,000 \$9,000 under \$10,000 79,374 \$10,000 under \$15,000 177,497 \$15,000 under \$20,000 10,443 \$50,000 under \$50,000 12,443 \$50,000 under \$200,000 19 \$200,000 under \$200,000 19 \$200,000 under \$500,000 24 \$500,000 under \$1,000,000 22 \$1,000,000 under \$1,000,000 22 \$1,000,000 under \$1,000,000 9,400 \$2,000 under \$1,000 9,000 9,940 \$2,000 under \$2,000 9,940 \$2,000 under \$3,000 9,940 \$2,000 under \$5,000 9,203 \$5,000 or more 2,300 under \$5,000 9,203 \$5,000 or more 2,300 12,040 \$2,000 under \$5,000 9,203 \$5,000 or more 2,300 12,040 \$2,000 under \$5,000 12,040 \$2,000 under \$5,000 12,040 \$2,000 under \$5,000 12,040 \$2,000 under \$5,000 10,000 \$2,00	(*) 12,800 22,245 53,366 61,359	2,985	- 586	175,737 1,421,820 1,199,357 1,487,236 1,676,350	616,425 4,713,908 3,574,536 3,652,356 3,370,051	175,737 1,421,820 1,199,357 1,487,236 1,676,350	3,393,25 1,631,27	6 1,404 6 1,153 786 3 679	,695 ,391 ,412	31,491 115,002 181,280 2,021,080 2,222,663	2,618 17,719 45,663 700,845 996,938	369,858 3,057,416 3,060,568 4,110,627 4,583,374
\$15,000 under \$20,000. 32,567 \$20,000 under \$50,000. 10,443 \$50,000 under \$100,000. 245 \$100,000 under \$200,000. 19 \$200,000 under \$500,000. 2 \$1,000,000 under \$1,000,000. 2 \$1,000,000 under \$1,000,000. 3 \$1,000,000 under \$1,000,000. 3 \$1,000 under \$1,000. 8,937 \$600 under \$1,000. 12,040 \$2,000 under \$2,000. 12,040 \$2,000 under \$3,000. 9,946 \$2,000 under \$3,000. 9,946 \$3,000 under \$3,000. 9,946 \$3,000 under \$4,000. 9,203 \$5,000 or more. 2,339 \$60 under \$1,000. 12,339 \$60 under \$5,000 under \$1,000. 177,698 \$60 under \$1,000 under \$15,000 177,698 \$60 under \$15,000 under \$15,000 177,698	87,700 58,128 68,334 69,109 86,372	3,585	1,765	1,697,966 (1,770,505 1,723,960 1,545,773 1,357,260	2,903,934 2,652,147 2,281,493 1,827,869 1,438,137	1,697,966 1,770,505 1,723,960 1,545,773 1,357,260	429,52 224,01 89,73	3 340 2 196 4 84	0,678 5,521 5,703 6,311	2,185,789 2,222,624 2,057,482 1,738,136 1,422,207	1,193,873 1,429,827 1,527,439 1,461,071 1,341,330	4,535,904 4,540,148 4,188,004 3,451,945 2,718,095
\$500,000 under \$1,000,000 2 \$1,000,000 or more	175,744 41,214 18,174 958 106	1,456 2,665 219 15	630 1,941 243 20	(2,894,737 438,483 169,441 7,636 793	2,902,148 439,271 169,767 7,654 799	2,894,737 438,483 169,441 7,636		-	-	2,901,650 439,271 169,767 7,654 799	2,894,356 438,483 169,441 7,636 793	5,459,908 790,709 311,729 14,602 1,375
Under \$600. 8,937 \$600 under \$1,000. 8,350 \$1,000 under \$2,000. 12,040 \$2,000 under \$3,000. 9,946 \$3,000 under \$4,000. 9,547 \$4,000 under \$4,000. 9,203 \$5,000 or more. 2,389  Returns under \$5,000. 229,562 Returns \$5,000 under \$10,000. 413,813 Returns \$10,000 under \$15,000. 177,698 Returns \$15,000 or more. 43,280  Mumber of returns	3	- - -	-	101 8 4	102 8 4	101		-	-	102 8 4	101 8 4	140 10 3
Under \$600. 8,937 \$600 under \$1,000. 8,350 \$1,000 under \$2,000. 12,040 \$2,000 under \$3,000. 9,946 \$3,000 under \$4,000. 9,547 \$4,000 under \$4,000. 9,203 \$5,000 or more. 2,389  Returns under \$5,000. 229,562 Returns \$5,000 under \$10,000. 413,813 Returns \$10,000 under \$15,000. 177,698 Returns \$15,000 or more. 43,280  Mumber of returns	77,894	(*)	(*)	4,536,074	10,957,496	4,536,074	10,300,42	4 4,414	,695	657,072	121,380	15,693,911
Returns \$5,000 under \$10,000. 413,813 Returns \$10,000 under \$15,000. 177,698 Returns \$15,000 or more. 43,280  Number of returns	17,279 11,201 11,953 10,404 14,203 9,312 3,542	(*) - (*) - (*)	(*) - (*) - (*)	1,242,118 861,619 1,001,594 678,688 355,847 257,793 138,415	4,051,963 2,628,814 2,159,260 1,156,938 488,234 306,898 165,389	1,242,118 861,619 1,001,594 678,688 355,847 257,793 138,415	2,540,47 1,959,98 1,073,05 456,82 291,14	1 855 6 972 2 657 6 345 4 250	5,852 5,033 2,448 7,805 5,059 0,673 7,825	178,609 88,343 199,273 83,886 31,409 15,754 59,798	6,266 6,587 29,146 20,883 10,788 7,120 40,590	2,940,816 2,234,642 3,909,540 2,939,332 1,664,823 1,255,206 749,552
Adjusted gross income returns	225,067 373,094 175,835 60,457	3,186 6,040 4,860 4,355	717 2,056 1,894 2,834	10,358,159 8,226,975 2,900,139 617,967	26,719,384 11,262,037 2,907,551 619,135	10,358,159 8,226,975 2,900,139 617,967	1,582,92	4 8,513 8 1,239 (*)	749	5,168,790 9,679,108 2,907,052 619,130	1,844,572 6,987,227 2,899,758 617,965	30,126,201 20,159,200 5,479,598 1,123,324
Adjusted gross income returns	Taxabl	le income					Tax credi	ts				_
	Number	Amount	Income tax before		nt income dit	Investment	credit Fo	reign tax	ccredit		ther tax edits	Income tax after
classes taxable income	of returns	(Thousand	credits (Thousand	Number of returns	Amount (Thousand	Number of returns (			Amount Thousand	Number o	(Thousand	credits (Thousand dollars)
(67)	(68)	dollars) (69)	(7U)	(71)	dollars) (72)	(73)		(75)	dollars) (76)	(77)	(78)	(79)
Grand total. 10,564,593 3	30,943,514	112,049,130	19,745,990	717,765	76,449		181,740	9.636	3,235	9,450	1,195	19,483,389
	30,550,609	111,60€,636		488,849	56,997		134,093	8,931	1,610		1,105	19,483,389
Under \$1,000	616,425 4,713,908 3,574,536 3,652,356 3,370,051	34,849 2,506,534 4,649,222 7,145,359 8,900,763	4,928 358,184 697,159 1,125,678	6,749 88,019 81,278 68,982	137 5,124 9,770 7,575	(*) 12,345 29,910 53,815 55,672	(+) 299 1,623 4,446 5,380	3,591	379	(+)	(*)	4,925 357,670 690,405 (1,111,463 1,426,142
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	2,903,934 2,652,147 2,281,493 1,827,869 1,438,137	9,728,547 10,907,381 11,161,882 10,501,889 9,545,331	1,329,424 1,897,759 1,818,094	49,229 41,894 32,419 29,970 19,647	5,651 7,080 4,546 3,875 3,006	60,420 69,332 65,406 65,207 52,615	7,496 10,589 10,008 11,601 10,003	3,623	225	3,185 5 {		1,588,831 1,811,591 1,882,966 1,802,319 1,660,748
\$16,000 under \$15,000	2,902,148 439,271 169,767 7,654 799	25,824,907 6,162,319 3,935,111 461,809 100,427	1,262,322 988,519 174,539	50,305 12,164 7,724 381 73	7,131 1,821 1,209 59 11	147,347 48,626 43,223 3,183 327	35,028 15,423 19,217 2,461 386	759 885 61 11	154 598 155	640	383	4,694,195 1,244,874 967,167 171,836 47,142
\$200,000 under \$500,000 \$500,000 under \$1,000,000 - \$1,000,000 or more -	102 8 4	29,751 5,181 5,374	2,834	13 1 1	(1) (1)	29 3 2	113 3 14	- - 1	(1)			15,560 2,831 2,724
Nontaxable returns, total 10,564,593	392,904	44.1,499	68,819	228,917	19,453	162,779	47,650	(*)	(*)	(*)	(+)	-
Under \$600. 4,051,963 \$200 under \$1,500 2,024,243 \$1,900 under \$1,900 2,060,357 \$1,900 under \$3,300 1,007,905 \$3,900 under \$4,900 402,744 \$4,500 under \$5,900 257,959 \$5,900 or more 99,421	4,571	189 23,674 66,281	3,342 9,611	(*) 78,573 66,778 58,361	(*) 2,295 6,938 4,932	(*) 19,538 22,131 27,329	(*) 1,022 2,551 3,479	- (+)	(*)	- (*)	(*)	- - - -
Returns under \$1,000, 10,465,172 Returns \$5,990 under \$10,000, 99,421 Return: \$10,000 under \$15,000 Return: \$10,000 or more Province to the last reference to the last re	98,903 89,032 85,490 48,940 65,968	56,072 65,312 229,971		20,046	4,089 1,185	28,792 62,401	5,548 35,037	(*)	(*)		-	

For this litter of tati. So text for "Explanation of Classification, and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 19.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Description				В	Y ADJUSTEL	GROSS IN	COME CLAS	585-00	ntinued						
Deptile State   Content   Deptile								,		Tax pay	ments				
Comparison   Com				Self-empl	oyment tax	Tax vi	thheld	secu	rity taxes			regulated	invest-	refundat	le taxes
Send Note   1907   1908   1909   19			(Thousand		(Thous and		(Thousand		(Thousand	Number of	Thousand		(Thousand		(Thousand
Description		(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(9:1	(93)
The color	Grand total	122,794	19,238	2,993,133	600,343	36,244,871	19,510,435	1,101,3	86 65,223	997,007	70,823	9,078	1,552	t.356	1,188
## 1.00 make 1.00	Taxable returns, total	83,914	17,466	2,007,106				1,091,5				5,795	916	4,553	2,105
## Adjusted green from the first content of the fir	\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	3,192 3,192 3,192	260	134,483 175,215 203,071 227,407	11,326 21,627 33,009 45,168	4,303,958 3,200,293 3,327,993 3,107,755	675,648 874,111 1,283,327 1,574,110	3,58 2,20 4,18	36 263 04 186 38 356	23,362 39,097 58,243 68,211	983 1,971 3,291 4,103	]	-	2,501	245
\$15,000 under \$0,000.  \$7,000   1,077   68,170   23,700   14,640   10,400   10,000	\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	6,583 5,297 8,572	720 869 1,031	192,034 156,193 136,911	48,307 42,641 40,065	2,498,059 2,156,048 1,720,780	1,911,381 1,964,474 1,823,983	90,78 208,98 182,0	30 1,517 48 6,307 75 9,676	70,074 58,642 48,668	4,339 4,062 3,377 3,037	4,973	581	$\parallel j \parallel$	
Notice   Principle   Princip	\$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	8,394 7,887 568	1,679 1,967 279	88,765 68,482 3,503	33,769 27,485 1,415	364,659 105,407 3,828	844,442 327,132 24,581	45,9 12,4 6	51 5,418 37 1,872 50 235	23,996 14,288 684	2,463 1,793 117	174 35	14	( )	1,356 504
Bode	\$500,000 under \$1,000,000		4 - 1	24 - -		40 6 1			1 1		(1) 1 -		-	-	-
## ## ## ## ## ## ## ## ## ## ## ## ##	•	_				8,149,253		9,8				(*)	(+)	1,800	94
## Properties ##	\$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	3,192 3,192 6,178 3,990	2,058 591 783 570	155,174 332,135 193,186 99,852 62,442	8,427 27,382 23,455 17,072 13,860	2,126,701 1,098,249 646,909 303,676 207,610	159,189 101,704 82,977 41,864 27,981	4,7	70 373	45,259 108,495 65,418 44,285 33,779	2,346 7,539 4,983 3,831 3,182	} (~)	(*)	$ f\rangle$	84
Adjusted gross income classes    Repearts on 1967   Seven-wition of this continue classes   Repearts on 1968 to the classes   Repearts on 1969	Returns under \$5,000	36,881 44,179 24,599	5,224 6,640 3,331	1,675,973 853,933 300,957	206,282 229,166 101,593	22,542,579 10,545,033 2,682,757	5,001,392 9,090,071 4,218,492	634,8	28 26,722 63 29,549	534,799 325,243 97,326	34,679 23,603 8,036	1,792	(*) 255	(*)	
## Adjusted greer income classes    Adjusted greer income classes   Adjusted greer   Adjusted gre	· · · · · · · · · · · · · · · · · · ·	Tax paymen	tsContinue	ed Tow d	ot time					Overpay	ments				
Number of Peturns   Amount   Preturns	Adjusted gross income						Total		Cash re	quested	Bonds	only reque	ested	Credit on	1968 tax
Orand total.    1,690,805   1,577,144   9,798,131   2,272,884   29,654,165   3,477,999   29,136,168   3,325,652   90,245   9,473   488,496   142,272   122,494   1,951,690   1,617,599   8,979,798   2,191,040   21,382,157   2,888,470   20,950,247   2,778,782   66,252   7,194   412,497   122,494   1,000   1,000   1,798   9,277   77,700   37,639   3,932,601   35,631   3,903,416   30,366   12,978   1,140   19,905   3,000   100,755   34,000   35,905   35,9		Number of	Amount (Thousand		1 (Thousand	retur	1S (Thou	sand		(Thousand		ns (Thou	sand		(Thousand
Taxable returns, total.  1,591,650 1,616,599 8,979,788 2,191,040 2,382,157 2,882,70 20,980,242 2,798,782 66,252 7,194 412,093 122,40 Under \$1,000 (*) \$1,000 1,1788 9,207 77,000 32,600 1,1788 9,207 77,000 32,600 1,1788 9,207 77,000 32,600 32,000 under \$3,000 10,375 3,020 39,787 3,000 under \$4,000 10,375 3,020 39,787 3,000 under \$4,000 112,4139 95,417 95,315 112,107 112		(94)		(96)					(100)	+	(102			(104)	
Texable returns, total.	Crand total	1 690 805	1 657 14	4 9 798 13	1 2 272 8	94 29 654	165 3 4	77 399		3.325.652	90.	245	9.473	488.496	142.275
Under \$1,000			-			-					+				122,494
\$,000 under \$6,000.	Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	(*) 51,798 67,554 100,375	(*) 9,20' 19,02. 34,30	62,58 7 747,00 2 768,67 2 992,95	1 1,0 9 37,6 9 76,8 0 103,5	90 553 39 3,932 45 2,774 22 2,620	,845 ,603 ,365 ,716	51,863 854,531 260,201 280,054	551,249 3,901,416 2,744,572 2,581,597	51,746 350,386 254,752 272,424	(*) 12, 14,	978 177	1,140 1,123	(*) 19,805 25,987 37,702	
\$10,000 under \$15,000.	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	131,785 123,638 115,752 125,107	67,45 78,50 89,83 94,60	7 804,69 6 831,32 70c,80 1 658,02	129,6 4 146,4 6 140,1 8 146,1	31 2,080 08 1,802 74 1,565 18 1,165	,108 ,338 ,514 ,476	287,781 281,544 278,421 34,340	2,049,348 1,767,429 1,532,273 1,130,62t	273,441 267,314 224,482	9,	574	1,315	31,717 31,034 35,240	5,904 7,058 10,344 9,306 9,230
\$500,000 under \$1,000,000.	\$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	133,317 102,836 6,017	222,66 368,20 78,68	4 314,25 8 140,30 0 6,80	66 244,3 14 319,3 14 72,5	41 123 59 29 46	,798 ,413 ,846	39,880 22,345 2,782	98,460 14,764 230	27,051 7,809 752	1,	587	-   '	26,995 15,704 671	28,489 12,559 14,458 2,030 305
Under \$600.	\$500,000 under \$1,000,000	8	1,51	8	8 1,2	26		-		-		-	-	-	56
\$600 under \$1,000. 15,004 2,49: 138,911 7;233 2,151,493 162,124 2,137,140 159,772 10.52 2,6572 1,77 1,77 1,000 under \$2,000. 48,312 13,275 273,289 20,031 1,147,644 114,091 1,125,413 106,946 2,000 under \$3,000 under \$3,000 under \$3,000 under \$4,000. 12,168 4,937 77,709 11,153 301,282 44,001 293,706 41,637 7,042 15,155 3,10 4,000 under \$4,000. 7,973 2,880 51,670 9,426 204,314 28,893 199,94 27,486 55,000 or more 3,598 4,787 51,906 14,410 98,802 21,054 94,029 18,846 4,542 1,868 4,542 1	Nontaxable returns, total	139,154		<del></del>	81,8	37 8,272	,010	588,929				ġġ.	2,279		19,780
Returns under \$5,000	\$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	15,404 48,312 28,697 12,168 7,973	2,49 13,27 7,54 4,93	2 138,81 5 273,28 2 152,49 7 77,70	7,2 89 20,0 93 16,2 99 11,1 70 9,4	33 2,151 31 1,147 48 656 53 301 26 204	,493 ,644 ,945 ,282 ,314	162,124 114,091 87,985 44,001 28,893	2,137,140 1,125,413 643,318 293,706 199,924	159,772 106,946 84,629 41,633 27,436	7,			8,572 26,009 15,155 10,971	2,777 1,878 6,983 3,108 3,183 1,851
	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000	476,612 614,090 356,794	153,91 426,75 376,75	5 4,32.,96 3 3,592,23 5 1,419,78	61 415,6 694,9 86 491,1	90 20,418 27 7,601 87 1,479	,733 1,8 ,783 1,.	279,917 325,452	20,192,733 7,430,116 1,399,636	1,760,17 1,233,865 295,846	7 61, 5 22, 5,	027 190	3,073 828	169,144 82,777	40,774 41,979 28,779 29,743

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitation. of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. 
\*Less than \$500.\*\*
\*Negative "Other sources."

\*\*Jincludes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

NOTE: Detail may not add to total because of rounding.

TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND Table 20 , - RETURNS WITH ITEMIZED DEDUCTIONS:

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TINCOLE,	BY
GROSS	
ADJUSTED GRUSS	

Number of returns		gross income (Thousand	deductions (Thousand dollars)	(Thousand dollars)	income (Thousand dollars)	credits (Thousand dollars)	Number of returns	gross income (Thousand dollars)	deductions (Phousand dollars)	(Thousand	income (Thousand dollers)	after credits (Twowsend dollars)
			All r	etums				Joint	returns of	d with	res	
29,774	29,774,420 323	,813,432	59,622,757	61,304,352	203,059,083	43,436,568	.23,729,896	283,653,220	50,927,505	55,275,782	178,196,227	37,734,901
28, 122		317,080,615	56,480,821	861,46,73	2	43,436,568	22,717,154	279,447,927	48,902,100	52,676,723	177,869,250	37,734,901
288	6,156 288,489 775,995 1,251,958 4	5,607 468,179 1,991,756 4,428,579	1,321 150,152 532,958 1,086,060	3,693 203,847 734,276 1,487,490	593 114,179 724,522 1,855,033	89 15,977 102,144 272,269 48,181	9,552 160,101 468,396 857 308	17,379 421,857 1,675,029	4,520 120,329 433,882	11,462 223,357 780,899	78,171	10,732
365		,394,377	2,490,407	3,462,389			1 ~	7,318,607	1,674,820	2,725,039	2,918,743	421,564
2 2 2 3	2,777,354 20 2,624,359 22 2,388,952 22	22,312,167	4,374,120	6,034,473 5,878,775 5,575,189	12,059,283	1,963,952	2,354,699 2,308,915 2,179,020	17,646,141 19,632,672 20,687,065	3,628,281	5,602,006	8,415,862 10,236,648 11,375,465	1,296,935
197		,991,681	15,789,513	17,342,800				85,338,339	14,928,750	16,919,276	53,490,345	9,238,665
1 60 10 10	252,355 16 252,355 16	50,497,255 16,678,423 6,634,102	2,328,104 7,417,910 2,391,940 1,093,435	4,139,498 4,139,498 601,556 113,619	38,939,839 13,684,968 5,427,076	7,316,667 9,314,432 4,882,686 2,461,940	1,655,123	46,811,892 15,244,230 5,891,042	2,114,436	3,997,496	36,045,480 12,553,680 4,846,722	8,393,089 4,387,411 2,163,904
		3,589,485	691,639	27,097				3,079,716	213,692	25,027	2,480,408 954,835	1,270,205
		5,732,819	3,141,938	3,370,215	392,590		eď		2,025,407	2,599,060	326,980	
		10,475	30,637	40,714	27				16,891	26,403	1 1	1 1
		611,074 984,145 1 052 098	384,079 500,131 520,239	475,877 671,245 681,536	4,118 38,587 39,100		241,803		111,772 286,499 375,480	178,671 468,272 585,148	4,913 25,478	1 1 1
	278,159	780,675	1,247,451	447,741 984,621	41,818			1,898,106	286,327	405,200	39,139	
	5,295,286 17 12,572,659 94 7,477,882 90	17,609,944 94,842,334 90,191,187	5,348,684 19,491,030 15,916,707	7,118,519 26,592,340 17,394,725	6,051,830 48,929,092 56,902,307 91,75,854	878,659 7,853,474 9,933,049 24,771,386	4,0,0,4	8,307,388 78,747,697 85,510,016 111,088,119	2,605,060 16,265,264 15,029,439	4,303,978 24,117,850 16,968,418 9,885,536	1,952,047 38,489,956 53,531,916	262,355 6,003,013 9,238,665 22,230,868
	_	Separate	e returns of	husbands and wives	wives	_	$\perp$		- e	is of household		
	646,265	4,410,123	934,802	832,908	2,676,060	620,878	1,091,202	7,626,845	1,659,415	1,570,981	4,437,080	916,529
1		4,222,281	835,578		2,669,312		1,031,877	7,441,140	1,543,338	1,464,676	4,433,133	916,529
- 10 00 - 110	(*) 25,836 43,505 81,881 75,026	(*) 39,837 111,516 286,547 335,245	(*) 10,614 25,693 61,669 73,496	(*) 18,493 38,929 85,928 80,525	(*) 10,729 46,895 138,950 181,224	(*) 1,511 6,667 21,016 29,331	8,538 64,026 132,129 164,498	14,060 169,425 473,108 740,584	4,552 45,185 118,652 177,423	6,552 68,737 165,702 231,932	2,956 55,503 188,752 331,229	411 7,740 27,549 50,410
0,000	82,781 67,954	452,980	86,579					967,289	219,814 206,458	250,820 231,176 143.089	496,655 551,845 420.100	78,399
ana.	262 186	411,096	77,393	71,328				502,078 446,601	101,304	94,549	306,225	52,504 53,818
++ m	4.39	519,176	99,834	66,732				384,362	190,337	130,034	676,018	127,999
	1,810	120,435	21,967	2,201				233,067	41,807 21,053	5,818 1,354	185,443	73,891
	165 38	50,155 26,377 91,146	13,134 8,205	218	36,803		253	71,861 23,093	14,957 5,672	412 61 23	56,494	30, 364 9, 299 13, 623
	61,860	187,842	99,223	115,518	6,752		,65	185,706	116,083	106,303	3,947	'
~ ~	7,356	4,639	3,224	8,291			16,683	23,517	16,795	19,424		1 1
n m	27,515	40,063	20,829	29,325		:		40,241	21,023	28,467	531	1 1
	9,040	31,968	11,918	20,142		<u> </u>	14,495	50,641	24,980	29,900 16,457	854	1 1
		89,177	53,195	39,163					33,769	12,055	2,343	. 011 30
	279,303 294,153 44,223	871,971 2,055,517 521,030	217,535 395,436 100,405	300,350 427,864 66,841	380,684 1,235,519 353,793	58,526 220,993 72,846	423,407 524,786 85,236	1,544,357 3,639,185 1,001,178	428,124 772,460 195,220	798,660 798,660 130,759	2,076,062 676,018	346,302 127,999
		961,605	221,426	37,853					263.611	74.390	1.104.957	356,118

Table 20. — RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXBALE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND
BY MARITAL STATUS OF TAXPAYER—Continued

	Number of	Adjusted gross income	Total	Exemptions	Taxable	Income tax after credits	Number of	Adjusted gross income	Total deductions	Exemptions	Texable	Income tax after credits
Adjusted gross income classes	returns	(Thousand	(Thousand	(Thousand	(Thousand	(Thousand	returns	(Thousand	(Thousand	(Thousand	(Thousand	(Thousand
		dollars)		dollers)	dollars)	dollars)	- 00	ັ  ຈ	mingle nemecus not head	of household	or Surviving Spouge	ourse.
			Returns of sur	surviving spouse			ILE COLLIN	₫.	TOTAL SOLD STORY	DTOWN TO		
Grand total	113,955	751,252	176,961	186,053	394,510	77,754	4,193,100	26,371,993	5,924,074	3,437,911	17,355,205	4,086,509
Taxable returns, total	100,209	713,150	157,292	163,219	392,642	77,754	3,688,682	25,256,122	5,042,518	2,911,454	17,302,162	4,086,509
Under \$1,000.	'	1	•	•	1	1	5,956	5,448	1,287	3,574	587	88
\$1,000 under \$2,000.		10000	100	- 220 0	- 130	- 280	500 223	396,904	335,660	367,339	539,097	13,863
\$2,000 under \$4,000.		73,993	20,789	30,591	22,612	3,262	549,117	1,919,903	451,067	424,369	1,044,467	156,553
\$4,000 under \$5,000	14,683	65,974	18,347	24,288	23, 338	3,396	487,242	2,193,481	468,295	369,728	1,355,461	205,715
\$5,000 under \$6,000		80,487	19,674	22,859	37,954	5,532	468,761	2,575,013	489,520	360,854	1,724,642	290,947
\$6,000 under \$7,000		47, 232	10,161	11,669	25,403	4,007	258,078	1,929,046	355,200	194,330	1,379,515	252,944
\$6.000 under \$9.000	4,765	40,064	9,881	9,528	21,556	3,512	202,579	1,725,358	323,114	169,765	1,232,480	233, 314
\$9,000 under \$10,000		57,365	11,528	10,356	35,482	5,861	133,300	1,264,976	239,378	112,719		178,144
\$10,000 under \$15,000		87,745	17,095	13,056	57,594	0,930	256,961	3,050,033	553,498	213,701		483,610
\$15,000 under \$20,000.	2,198	36,520	6,353	3,854	26,313	4,938	81,651	1,396,489	244,215	75,307	1,0%,968	255, 152 690, 658
\$20,000 under \$50,000.		360,67	11,063	4,04,	79,93	6 887	15 810	1 056 307	200,1785	16,683		371,305
\$20,000 under \$200,000		13,687	2,461	196	11,031	4,928	4,239	566,778	120,596	4,453		230,318
SONO NON under SSON OND	23	6,777	917	97	5,814	3,063	1,330	380,976	88,340	1,396	291,241	165,192
\$500,000 under \$1,000,000.	_	1,353	8	CI -	1,321	371	224	154,285	33,119	246	120,922	68,820
\$1,000,000 or more	2	3,111	568	4	2,539	1,414	Q.	201,092	265,10	66	T49,5U5	666,10
Nontaxable returns, total	13,747	38,102	19,670	22,834	1,869	,	504,417	1,115,873	881,557	526,459	53,042	•
Under \$600	•	(*)	(*)	*	*	(*)	11,626	64047	8,337	8,409	1	ı
\$600 under \$1,000		1	t	1	1	-	49,148	40,922	29,893	35,807	7.7	• •
\$1,000 under \$2,000	7,148	12,547	4,564	059,6	80	~~	129,396	308.872	180,794	152,687	33,063	1
\$2,000 Wider \$2,000						-	31,189	105,657	100,839	39,448	10,582	•
\$4,000 under \$5,000.	6,400	25,461	15,066	12,945	1,789	-	16,666	74,006	92,103	20,950	1,765	•
\$5,000 or more.	_					· ~	18,894	208,527	233,700	24,505	3,583	1
Returns under \$5,000.		194,177	63,333	86,568	50,160	7,238	2,272,624	6,692,051	2,034,632	1,860,451	3,088,895	464,431
Returns \$5,000 under \$10,000	_	307,400	70,308	76,910	160,181	24,748	1,463,526	3 021 218	1,987,362	1,171,034	2 282 986	483,418
Returns \$10,000 under \$15,000	5.274	161,930	26,225	9,519	126,575	35,838	198,330	6,516,188	1,327,332	190,756	5,015,950	1,880,050

See Text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

WTE: Detail may not add to total because of rounding.

Table 21. - RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

	All re	turns	Joint ret husbands			returns of and wives	Returns of hou		Retur survivin		Returns of a sons not head hold or surv	of house-
Sources of income or loss	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand doilars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(31	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income or deficit	29,774,420	322,913,432	23,729,896	283,653,220	646,265	4,410,123	1,091,202	7,626,945	113,955	751,252	4,193,100	26,371,993
Salaries and wages (gross)	26,384,096	251,438,494	21,668,162	225,043,911	562,583	3,370,306	1,000,889	ь,095,405	102,150	524,180	3,050,313	16,404,692
Business or profession: Net profit Net loss	3,042,288 574,075	22,660,027 1,016,578	2,711,582 509,042	21,158,921 907,545	58,491 9,799	304,803 17,738	55.881 9,949	301,125 17,995	6,391 1,028	3€,456 1,457	209,953 44,259	858,723 71,844
Farm: Net profit	500,242 445,902	1,724,692 880,850	440,791 414,134	1,592,291 809,123	8,099 3,974	17,777 11,617	5,643 3,665	16,183 9,856	1,796 1,297	3,144 1,739	43,918 22,832	95,297 48,515
Partnership: Net profit Net loss.	973,440 323,659	10,832,229 940,973	963,875 281,778	10,116,461 854,108	13,067 4,027	118,972 13,493	13,982 6,766	121,115 11,008	(*) (*)	(+)	81,510 30,041	460,250 61,181
Gales of capital assets:  Met gain  Net loss	4,4°3,577 1,102,950	11,827,134 711,061	3,570,450 966,162	9,874,099 549,121	53,278 55,841	157,219 50.654	114,013 34,311	261,608 21,495	21,234 2.956	43,501 1,5 <b>3</b> 7	724,601 143,681	1,490,706 88,254
Ordinary gain from sales of depreciable property	149,870	170,003	136,390	150,275	(*)	(*)	3,168	7,811	(*)	(+)	7,705	8,460
Sales of property other than capital			}									
assets: Net gain Net loss	31,491 119,170	47,294 188,109	28,944 109,871	45,086 173,046	(*) (+)	(*)	(*) 1,308	(*) 1,105	(+) (+)	(*) (*)	1,864 6,891	1,5 <b>1</b> 2 10,423
Dividends in adjusted gross income	4,426,496	12,384,574	3,170,378	8,286,728	66,488	274,286	144,835	345,755	24,539	43,883	1,020,256	3,433,922
Interest received	16,729,841	9,798,050	13,347,001	7,111,188	259,747	137,191	481,325	280,638	72,159	58,113	2,569,610	2,210,921
Pensions and annuities (taxable portion)	1,391,665	3,102,581	915,055	2,224,076	19,293	41,525	42,701	86,779	4,442	5,139	410,174	745,061
Rents: Net income Net loss	2,511,492 1,751,425	3,007,728 1,343,906	1,917,106 1,463,811	2,250,358 1,138,055	39,107 25,557	67,764 15,543	74,738 51,339	74,816 46,669	15,465 4,597	16,430 2,694	465,075 206,123	598,360 140,945
Royalties: Net income. Net loss.	331,515 15,785	550,362 60,824	270,621 14,2n9	421,940 57,505	5,831 (*)	12,596 (*)	6,956 (*)	17,061 (*)	(*) (*)	(*) (*)	47,731 2,212	98 <b>,3</b> 17 2,252
Estates and trusts: Net income	350,940 26,549	852,825 27,555	227,629 20,344	475,404 20,220	3,299 (+)	13,938 (+)	10,287 (+)	39,308 (+)	3,030 (+)	7,656 (*)	106,694 4,724	316,517 6,164
Small business corporations: Net profit Net loss	188,605 82,142	1,642,227 327,647	174,874 77,944	1,517,246 303,832	2,386 (*)	21,091 (*)	3,054 (*)	20,832 (*)	(*) (*)	(*) (*)	8,144 2,919	80,210 17,023
ther sources	11,907,854	1,570,902	9,764,418	1,174,921	184,088	34,107	352,448	129,363	49,335	7,868	1,557,565	224,643
Statutory adjustments	3,265,015	3,297,782	2,864,282	2,976,779	64,079	48,868	81,865	57,307	3,461	5,366	251,328	208,961

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

-/ An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 22.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, OEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

=		T.													
			Adjusted		ries and wa (gross)	ges		Business or	<del>.</del> — —			Mon .	Farm	Net 1	-
Adjusted gross income	Number of	Number of	gross income		1		Net j	profit		et los		Net I	profit	Net T	
classes	returns	exemptions	(Thousand	Number retur			Number of returns	Amount (Thousand	Number of	(T)	nount housand	Number of returns	Amount (Thousand	Number of returns	Amount , Thousand
			dollars)		doll	ars)		dollars)	returi	. de	ollers)		dollars)		dollars)
	(1)	(2)	(3)	(4)	(5	5)	(6)	(7)	(8)	-	(9)	(10)	(11)	(12)	(13)
Grand total	29,774,420	102,172,730	322,813,43	26,384,	,096 251,4	38,494	3,042,288	027 و660 و 22	574,07	5 1,0	16,578	500,048	1,724,692	902و 446	<i>8</i> 80,850
Taxable returns, total	28,122,330	90,555,771	317,080,61	.5 25,552,	255 248,6	2,869	2,773,870	21,949,947	498,77	5 81	01,001	415,420	1,492,517	398,885	745,929
Under \$1,000 \$1,000 under \$2,000	6,156 288,489	6,156 339,745	5,60 468,17			+) 01,641	(≁) 28,331	(+) 38,348	(+)	-	(+)	(≠) 7,181	(*) 6,388	2,194	2,939
\$2,000 under \$3,000	775,995	1,223,793	1,991,75	562	,473   1,3	28,878	73,597 125,052	130,625 291,181	8,77	7	7,874 24,736	18,746 33,707	24,222 57,909	9,974 20,347	6,471 21,006
\$3,000 under \$4,000 \$4,000 under \$5,000	1,251,958 1,598,757	2,479,150 3,839,429	428,57 7,221,21		,509 5,6	22,468 90,221	170,245	489,913			30,031	42,151	82,035	33,707	39,207
\$5,000 under \$6,000 \$6,000 under \$7,000	2,065,532 2,465,6 <u>1</u> 0	5,770,649 7,891,317	11,394,37	7 1,844, 31 2,294,		72,170 06,716	199,318 221,660	626,343 755,558	38,50 48,66		37,910 49,347	37,164 36,310	87,569 81,773	43,088 34,111	43,690 38,205
\$7,000 under \$8,000	2,777,354	10,057,455	20,805,20	633,	,007   19,1	66,907	209,160	774,327	49,70	4	52,379 42,277	39,691 31,064	89,001 83,010	41,154 33,513	39,692 41,500
\$8,000 under \$9,000 \$9,000 under \$10,000	2,624,359 2,388,952	9,797,958 9,291,981	22,312,16 22,675,51	ر493و2 (7 ر482و2 (7	,790 20,8	09,383	204,773 194,030	762,620 815,930	46,47 35,67		28,778	25,733	85,653	27,129	33,960
\$10,000 under \$15,000 \$15,000 under \$20,000	7,461,216	28,904,666	89,991,69 39,371,07			61,484	595,389 275,385	3,342,751 2,535,240	112,41 43,41		13,728 58,658	74,688 27,276	288,463 161,989	76,790 26,720	102,976 55,521
\$20,000 under \$50,000	2,316,676 1,783,212	8,806,934 6,399,164	50,497,25	55 1,423,	,526 29,4	71,570	125, 399	7,773,296	47,39	1 1	36,289	34,436	341,727	36,064 9,786	142,663
\$50,000 under \$100,000 \$100,000 under \$200,000	252,355 50,321	1,002,593 189,365	16,678,42 6,634,10			38,706 72,847	66,069 440ء	53 <b>1و839و</b> 2   613 <b>و6</b> 13			79 <b>,1</b> 56 56 <b>,</b> 244	5,400 1,006	79,001 19,158	2,924	82,030 46,829
\$200,000 under \$500,000	12,532	45,16	48,589وا	35 9,	,235 5	98,294	1,612	127,601		2	40,580	222 35	3,155 950	1,034 242	29,767 11,466
\$500,000 under \$1,000,000 \$1,000,000 or more	%048 808	7,406 2,848	1,377,72 1,584,90		550 1 643	17,739 62,019	21.2 73	20,938 12,504	28 14		14,574	12	950 73	108	8,007
Nontaxable returns, total	1,652,091	5,616,962	5,732,83			15,626	268,418	710,082	_		15,581	84,827	173 <b>,</b> 31	47,018	134,923
Under \$600 \$600 under \$1,000	28,248 67,623	67,356 114,073	10,47 56,13	75 12, 38 26		75,035 51,579	(*) 9,775	(+) 7,612	4,38 3,79		12,195	4,588	£ <b>,</b> 439	3,790	9,889
\$1,000 under \$2,000 \$2,000 under \$3,000	400,032	793,128	611,07 984,14	74 167.	,481 2	33,344 80,292	44,079	49,548 93,166	12,83	3	32,318 24,128	12,767 15,559	12,777 21,792	6,982 10,572	10,105 18,337
\$3,000 under \$4,000	397,817 304,696	1,118,742 1,135,893	1,050,09	98 156	,7 <u>.</u> 19 4	78,511	54,519 57,107	1.32,440	16,-1	9	35,148	16,756	33,741	6,617	11,472
\$4,000 under \$5,000 \$5,000 or more	175,516 278,159	746,235	780,67 [غر38وب			82,641 14,224	39,902 58,049	119,185 529,304			16,561 86,811	8,977 26,180	26,861 134,563	4,189 14,968	13,635 71,485
Returns under \$5,000	5,295,286	11,864,199	17,609,94	3,754	,285 12,3	47,301	607,993	1,356,046	120,12	5 2	00,312	161,030	£63,606	98,372	133,061
Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000.	12,572,659 7,477,882	44,320,566 28,991,208	94,842,33	.731ر11   34	203 85,6		1,079,670 600,072	3,951,963 3,387,363	233,04		251,039 .29,125	193,501 76,489	531,629 306,170	191,986 77,553	230,392 107,560
Returns \$15,000 or more	4,428,593	16,996,757	120,169,96			79,248	754,553	13,96,,655			36,102	69,228	618,287	77,991	409,837
	<u> </u>	1	<u> </u>						10	rdinar	y gain	Sales	of propert;	v other than	capital
	l	Partners	shin												
			ontp			sales of	capital a	00000			les of		8.	ssets	
Adjusted gross income	Net 1	profit	Net lo	)SS		gain	capital a	Net loss		rom sa deprec prop	les of iable			ssets	loss
Adjusted gross income classes	Number	Amount	Net lo	Amount	Net Number	gain Amoun	it Num	Net loss	unt Nu	deprec prop mber	les of iable erty Amount	Ne Number	t gain Amount	Number	loss
			Net lo		Net	gain	it Num	Net loss	unt Nu	deprec prop	les of iable erty	Ne Number of	t gain  Amount	Net Number of returns	Amount (Thousand dollars)
	Number of	Amount (Thousand	Net lo	Amount (Thousand	Net Number of	gain Amoun	nt Num	Net loss ber Amo f (Thou	unt Nu	deprec prop mber of	les of iable erty  Amount	Ne Number of	t gain  Amount (Thousand	Net Number of	loss Amount
	Number of returns	Amount (Thousand dollars)	Net lo	Amount (Thousand dollers)	Net Number of returns	gain Amoun (Thousa dollar	it Num	Net loss ber Amo f (Thou urns doll 0) (21	unt Nu sand re )	deprec prop mber of turns	les of iable erty  Amount (Thousand doilars)	Number of return (24)	t gain  Amount (Thousand dollars) (25)	Net Number of returns (26)	Amount (Thousand dollars)
classes	Number of returns (14)	Amount (Thousand dollars) (15)	Number of returns (16)	Amount (Thousand dollers)	Number of returns (18)	gain Amoun (Thousa dollar (19)	nt Num oret (2	Net loss ber Amo f (Thou urns doll 0) (21 2,950 711,	unt Nursand re	deprec prop mber of turns (22)	les of iable erty  Amount (Thousand dollars) (23)	Ne Number of return (24)	t gain  Amount (Thousand dollars) (25)  47,294	Net Number of returns (26)	Amount (Thousand dollars) (27)
Crand total	Number of returns (14) 973,440 916,933 (+)	Amount (Thousand dollars) (15)  10,832,229  10,623,662 (*)	Number of returns (16)	Amount (Thousand dollers) (17)	Net Number of returns (18) 4,483,577 4,163,123 (*)	gain  Amoun (Thousa dollar (19)  11,827,  11,375,  (*)	11 Num of ret (2 )134 1,102 ,476 1,042	Net loss ber Amore (Thouse and all 1900) (21 2,950 711, 3,093 669, 1) (+)	unt Nursand re)) 061 14	deprec prop mber of turns (22)	les of iable erty  Amount (Thousand dollars) (23)	Ne Number of return (24) 3 31,49	t gain  Amount (Thousand dollars) (25)  47,294	Net Number of returns (26) 119,170	Amount (Thousand dollars) (27)
Crand total	Number of returns (14) 973,440 916,933 (+) 3,585 7,569	Amount (Thousand dollars) (15)  10,832,229  10,623,662 (*) 3,839 10,386	Number of returns (16)	Amount (Thousand dollers) (17)	Number of returns (18) 4,483,577 4,163,123 (*) 23,548 72,805	gain  Amoun (Thousa dollar (19)  11,827,  11,375,  (*) 9,9,31,	nt Num oret (2 ,134 1,102 ,476 1,04; ),655	Net loss ber Amo (Thou urns doll 0) (21 2,950 711, 3,093 669, 6) (+ 3,164 22, 3,022 17,	unt Number Numbe	deprece proper p	les of iable erty  Amount (Thousand dollars) (23) 170,00 154,40	Ne Number of return (24) 3 31,49 8 27,90	a t gain  Amount (Thousand dellars) (25) (25) (27,294 (37,356	Net Number of returns (26) 119,170 102,541	Amount (Thousand dollars) (27) 188,109
Crand total	Number of returns (14) 973,440 916,933 (+) 3,585	Amount (Thousand dollars) (15)  10,832,229  10,623,662 (*) 3,839	Net lo Number of returns (16) 323,659 293,452	Amount (Thousand dollars) (17) 940,973 742,439	Net Number of returns (18) 4,483,577 4,163,123 (*) (23,548	gain  Amoun (Thousa dollar (19)  11,827,  11,375,  (*) 9,9,31,	nt Num oret (2 ,134 1,102 ,476 1,04 ) (5) (5) (6) (7) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	Net loss ber f (Thou doll) 0) (21 2,950 711, 3,093 669, 1) (** 1,022 17, 1,0786 21, 1,0786 21,	nunt Nunt sand res) re ) 061 14 056 13 346 737 585	depreceprop	Amount (Thousand dollars) (23) 170,00	Number of return (24) 3 31,49 8 27,90	a t gain  Amount (Thousand dellars) (25) 21 47,294 27 43,356	Net Number of returns (26) 119,170 102,541  { 5,569 6,191	Amount (Thousand dollars) (27) 188,109 153,54e 7,138 5,847
Grand total  Taxable returns, total  1,000 under \$1,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000	Number of returns (14) 973,440 916,933 (+) 3,585 7,569 19,3166 21,731 41,297	Amount (Thousand dollars) (15) 10,832,229 10,623,662 (*) 3,339 10,386 42,549 68,948 124,539	Number of returns (16) 323,659 293,452 9,331 7,032 10,435	Amount (Thousand dollars) (17) 940,973 742,439 - 9,648 6,936 6,904	Number of returns (18) 4,483,577 4,163,123 (*) 23,548 72,805 117,919 152,957 182,497	gain  Anoun (Thousa dollar (19)  11,827,  11,375,  (*) 9, 31, 82, 101, 101,	it Num or ret (2 ),134 ),102 ,476 ),655 ,655 ,977 2,537 363 417 361 ,177 56	Net loss ber Amo (Thou urns doll ) 0) (21  2,950 711, 3,093 669, ) (*) (*) (*) (*) (*) (*) (*) (*) (*) (	unt Nu pand res) 12 061 14 056 13 346 737 585 3907 468	deprec prop mber of turns (22) 9,870 - 783 - (*) 4,383 4,976 8,367	les of iable erty  Amount (Thousand dollars) (23)  170,000  154,400  (*) 3,009 1,80 10,66	Ne Number of return (24) 3 31,49 8 27,90	and t gain  Amount (Thousand dellars)  (25)  1 47,294  77 43,356	Net Number of returns (26) 119,170 102,541  {	Amount (Thousand dollars) (27) 188,109 153,546 7,138 5,847 18,425
Grand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$7,000	Number of returns (14) 973,440 916,933 (-) 3,585 7,569 19,316 21,731 41,297 39,497 52,341	Amount (Thousand dollars) (15)  10,832,229  10,623,662 (*) 3,339 10,836 42,549 68,948 124,539 136,249 204,259	Net lo Number of returns (16) 323,659 293,452 - 9,331 7,032 10,-35 11,730 13,908	Amount (Thousand dollars) (17) 940,973 742,439 - 9,648 6,936 6,904 10,595 18,724	Net Number of returns (18) 4,483,577 4,163,123 (2),548 72,805 117,919 152,957 182,497 195,653 21,416	gain  Amoun (Thousa dollar (19)  11,827,  11,375,  (*) 9, 31, 82, 101, 126,6 137,	it Numd of Num	Net loss ber Amo (Thou urns doll )  0) (21 2,950 711, 3,093 e69, ),164 21, ),786 21, ),786 21, ),997 27, ),958 29, ),574 39, ),485 51,485 51,485	unt Nu re ) 061 14 056 13 346 737 737 7585 307 468 507 478	deprec prop mber of turns (22) 9,870 - (*) 4,383 4,976 8,029 5,520	les of iable erty  Amount (Thousame dollars) (23)  170,00  154,40  (*) 3,09 1,80 10,66 6,76 3,755	Ne Number of return (24) 3 31,498 8 27,900 - 1	Amount (Thousand dellars) (25) 47,294 77 43,356	Net Number of returns (26) 119,170 102,541    5,569 6,191   9,342 5,774   5,968	Amount (Thousand dollars) (27)  188,109  153,546  7,138  5,847  18,425 6,444 4,291
Grand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000	Number of returns (14) 973,440 916,933 (*) 3,585 7,569 19,316 41,731 41,297 39,497 52,341 50,651	Amount (Nousand delters) (15)  10,832,229  10,623,662 (*) 3,839 10,886 42,549 68,948 124,539 136,249	Net 1c Number of returns (1e) 323,659 293,452 9,331 7,032 10,-35 11,730	Amount (Thousand dollars) (17) 940,973 742,439 9,648 6,936 6,904 10,595	Net Number of returns (18) 4,483,577 4,163,123 (*) 23,548 72,805 117,919 158,957 182,497 195,653	gain  Amoun (Thousa dollar (19)  11,827,  11,375,  (*)  9,  31,  82,  101,  126,	Num   o   o   (2   134   1,102   476   1,043   0,655   3   677   36   687   537   36   667   537   36   667   537   36   667   537   36	Net loss ber f (Thou urns doll) 0) (21 8,950 711, 8,093 669, 1) (+,164 2, 10,022 17, 1786 a1, 20,9574 39, 1786 39, 1786 51, 1786	nunt Nu re ) ) 061 14 056 13 346 737 585 307 468 507 478 494	deprec prop mber of turns (22) 9,870 - (*) 4,383 4,976 8,367 8,029	les of iable errty  Amount (Thousamd dollars) (23)  170,00  154,40  (+)  3,09 1,30 10,66 6,76	Ne Number of return (24) 3 31,49 8 27,90 8 3,181 0 2,392 1 5,161	Amount (760 and 6011	Net Number of returns (26) 119,170 102,541  {	Amount (Thousand dollars) (27) 188,109 153,540 7,138 5,847 18,425 6,444 4,291 7,727
Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$15,000. \$10,000 under \$15,000.	Number of returns (14) 973,440 916,933 (+) 3,935 7,569 19,316 21,731 41,297 739,497 52,341 50,651 43,942 176,088	Amount (Thousand dollars) (15)  10,832,229  10,623,662 (*) 3,339 10,836 42,549 68,948  124,539 136,249 204,259 208,113 230,107 999,084	Net lo  Number of returns (16)  323,659  293,452  - 9,331  7,032 10,-35 11,730 13,908 17,116 13,747 60,558	Amount (Thousand dollars) (17) 940,973 742,439 - 9,648 6,936 6,904 10,595 18,724 41,494 41,494 67,101	Net Number of returns (18) 4,483,577 4,163,123 (*) 22,548 72,805 117,919 158,957 182,497 195,653 221,416 262,271 218,005 1,029,287	gain  Amoun (Thousa dollar (19)  11,827,  11,375,  (*)  9,  31,  82,  101,  106,  137,  192,  160,  914,	it Num it of ret  (2  )134 1,102  ,476 1,04  ,476 1,04  ,477 1,04	Net loss  fr (Thou doll o) (21 2,950 711, 3,093 e69, )) (-1,164 2, ),022 17, ),786 21, ),958 29, ),485 51, ),684 39, ),684 37, ),885 37,	unt Number of Parts o	deprec prop mber of turns (22) 9,870 - (*) 4,383 4,976 8,367 8,029 5,220 6,982 8,574 0,967	les of iable erty  Amount (Thousamdollers) (23)  170,00  154,40  (-) 3,009 1,80 10,66 6,76 3,755 5,62 5,91 28,97	Ne Number of return (24)  3 31,49  8 27,90  - 1	t gain  Amount (Thousand s (Thousand s) (25)  21 47,294  23 43,356	Net Number of returns (26) 119,170 102,541 (5,569 6,191 9,342 5,774 5,968 8,356 2,394 23,182	Amount (Thousand dollars) (27)  188,109  153,546  7,138  5,847  18,425 6,444 4,291 7,727 1,338 22,608
Classes  Grand total	Number of returns (14) 973,440 916,933 (*) 3,585 7,569 19,316 41,731 41,297 52,341 50,651 43,942 176,088 116,962 251,825	Amount (Thousand dolfars) (15)  10,832,229  10,623,662 (*) 3,839 10,886 42,549 68,948 124,539 136,249 204,259 208,113 230,107 999,084 937,880 3,937,399	Net lo  Number of returns (le)  323,659  293,452  9,331  7,032 10,-35 11,730 13,908 17,116 13,747 60,558 37,052 78,215	Amount (Thousand dollers) (17) 940,973 742,439 9,643 6,936 6,904 10,595 18,724 41,494 9,092 67,101 22,939 196,628	Net Number of returns (18)  4,483,577  4,163,123  (2),548 72,805 117,919 152,957 182,497 195,653 221,416 262,271 218,005 1,029,287 626,206 836,841	gain  Amoun (Thousa dollar (19)  11,827,  (*) 9, 31, 82, 101, 126, 137, 126, 2669, 2,688,	it Number of retrieval (2) (2) (3) (4) (4) (4) (5) (6) (5) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	Net loss ber Amo (Thought Amo (Thought Amo (In the Interview Amo (	061 14 056 13 346 737 737 737 737 737 737 737 737 737 737	deprec prop mber of turns (22) 9,870 - (*) 4,383 4,976 8,367 8,029 5,220 6,982 8,574 (0,967 6,343 8,473	les of iable erty  Amount (Thousamd ollars) (23)  170,00  194,40  (*) 3,09 1,30 10,66 6,76 6,76 6,76 5,51 28,97 17,28 44,26	Ne Number of return (24) 3 31,498 8 27,90 - 8 3,188 1	t gain  Amount (Thousand dellars) (25)  A7,294 A7,294 A7,356 A7,3	Net Number of returns (26) 119,170 102,541 ( 5,569 6,191 9,342 5,774 5,968 8,336 2,394 23,182 11,670 16,782	Amount (Thousand dollars) (27)  188,109  153,54e  7,138  5,847  18,425  6,444  4,291  7,727  1,734  22,608 16,769 35,089
Classes  Grand total	Number of returns (14) 973,440 916,933 (+) 3,585 7,569 19,316 21,731 44,297 39,497 52,341 50,651 43,942 176,088 116,962 251,825 72,148	Amount (Thousand deliars) (15)  10,832,229  10,623,662 (*) 3,339 10,386 42,549 68,948 124,539 136,249 204,259 208,113 230,107 999,084 937,830 3,937,399 2,339,115	Net lo  Number of returns (16)  323,659  293,452  9,331  7,032 10,-35 11,730 13,908 17,116 13,747 60,558 37,052 78,215 24,102	Amount (Thousand dollers) (17) 940,973 742,439 - 9,648 6,936 6,936 41,49,49,992 67,101 52,993 196,628 135,284	Net Number of returns (18) 4,483,577 4,163,123 (*) 23,548 72,805 117,919 152,957 182,497 195,653 211,416 262,271 218,005 1,029,287 626,206 836,841 165,046	gain  Amoun (Thousa dollar (19)  11,827,  11,375,  (*) 9, 91,126, 137, 192, 160, 914,869, 2,688, 1,739,	it Numd of Num	Net loss ber Amor (Thou urns doll) 0) (21 2,950 711; 3,093 669; 1,164 21; 1,786 21; 1,786 21; 1,997 27; 1,997 27; 1,998 29; 1,574 39; 1,483 51; 1,596 31; 1,596 31; 1,596 31;	061 14 056 13 346 737 7885 307 468 507 478 494 494 987 1286 2 282	deprec prop mber of turns (22) 9,870 - (*) 4,383 4,976 8,367 8,522 6,982 8,574 0,967 (0,943	les of iable erty  Amount (**Rousand dollars) (22)  170,00  154,40  (*) 3,09 1,80 10,66 6,76 3,75 5,62 5,51 28,97 17,28	Ne Number of return (24)  3 31,49  8 27,90  - 8 3,18  1 3,18  6 6,65  1 6,65  4,12  4,77  1,118	t gain  Amount (Thousand deliars) (25) (25) (27,294 (37,356 (33) (36) (37) (38) (38) (39) (39) (40) (41) (42) (41) (42) (43) (43) (43) (44) (44) (44) (44) (44	Net Number of returns (26)  119,170  102,541  (5,569 6,191 9,342 5,774 5,988 8,356 2,394 23,182 11,670 16,782 5,996	Amount (Thousand dollars) (27)  188,109  153,540  7,138  5,847  18,425 6,444 4,291 7,727 1,334 22,608 16,769 35,089 16,660
Classes  Grand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 \$15,000 under \$15,000 \$20,000 under \$100,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$200,000 under \$200,000	Number of returns (14) 973,440 916,933 (+) 3,585 7,569 19,316 21,731 41,297 39,497 52,341 50,651 43,942 176,088 116,962 251,825 72,148	Amount (Thousand delters) (15)  10,832,229  10,623,662 (*) 3,839 10,886 42,549 68,948 124,539 136,249 204,259 208,113 230,107 999,084 937,880 3,937,399 2,339,115 855,184 369,433	Net lo  Number of returns (le)  323,659  293,452  9,331  7,032 10,-35 11,730 13,908 17,116 13,747 60,558 37,052 78,215 24,102 7,026 2,424	Amount (Thousand dollers) (17) 940,973 742,439 -,648 6,936 6,936 410,595 18,724 41,494 9,092 67,101 52,993 196,628 135,284 79,531 58,353	Net Number of returns (18)  4,483,577  4,163,123  (2),548 72,805 117,919 152,957 182,4977 192,653 221,416 262,271 218,005 1,029,287 626,206 636,841 165,046 38,007 10,657	gain  Amount (Thousa dollar (19)  11,827,  11,375,  (*) 9, 31, 82, 101, 101, 126, 137, 192, 160, 914, 869, 2,688, 1,739, 1,306, 1,264,	it Number of retrieval (2) (2) (3) (476 1,042) (476 1,	Net loss ber Amo (Thought Amo (Thought Amo (In the Interview Amo (	061 14 056 13 346 557 585 307 478 498 494 494 987 5286 282 282 282 294 043	depree prop mber turns (22) 9,870 - (*) 4,383 4,976 8,029 6,982 8,574 (0,967 6,983 6,713 1,7662 528	les of iable erty  Amount (Thousamd ollars) (23)  170,00  154,40  (*) 3,09 1,80 10,66 6,76 6,76 5,51 28,97 17,28 44,26 15,31 5,48 2,95	Ne Number of return (24)  3 31,49  8 27,90  1 3,18  1 6,65  1 4,12  4,12  5 1,12  5 1,11	## t gain    Amount   Chousand	Net Number of returns (26) 119,170 102,541 (5,569 6,191 9,3342 5,774 1,5,68 8,356 8,356 2,394 23,182 11,670 16,782 5,096 1,443 597	Amount (Thousand dollars) (27)  188,109  153,54c  7,138  5,847  18,425  6,444  4,291  7,727  1,334  22,608 16,769 35,089 16,660 5,856 4,150
Grand total.  Taxable returns, total.  Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$6,000. \$7,000 under \$6,000. \$9,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$10,000 under \$20,000. \$10,000 under \$20,000. \$10,000 under \$20,000.	Number of returns (14) 973,440 916,933 (+) 3,585 7,569 19,316 21,731 41,297 39,497 52,341 50,651 43,942 176,082 176,082 176,982 176,982 572,148 15,388	Amount (Thousand deliars) (15)  10,832,229  10,623,662 (*) 3,339 10,886 42,549 68,948  124,539 136,244 204,259 208,113 230,107 937,880 3,937,399 2,339,115 855,184	Net lo  Number of returns (lo)  323,659  293,452  9,331  7,032 10,-35 11,730 13,908 17,116 13,747 60,558 37,052 78,215 24,102 7,026	Amount (Thousand dollers) (17) 940,973 742,439 - 9,648 6,936 6,904 10,595 18,724 41,494 9,092 67,101 52,993 196,628 135,284 79,531	Net Number of returns (18) 4,483,577 4,163,123 (*) 23,548 72,805 117,919 152,957 182,497 195,653 211,416 262,271 218,005 1,029,287 626,206 836,841 165,046 38,207	gain  Amount (Thousa dollar (19)  11,827,  11,375,  (*) 9, 31, 82, 101, 101, 126, 137, 192, 160, 914, 869, 2,688, 1,739, 1,306, 1,264,	it Num of mend   1,100   (2,114   1,100   (3,114   1,100   (4,76   1,04   (4,76	Net loss ber Amor (Thou urns doll ur	unt Numand re ) ) 061 14 056 13 346 737 585 367 37 468 507 478 494 757 1 286 2 282 794	mber for third for the first for third for thi	les of iable erty  Amount (Mousand dollars) (22)  170,00  154,40  (*) 3,795 1,80 10,66 6,76 3,755 5,62 5,51 28,977 17,28 44,26 15,348	Ne Number of return (24)  3 31,49  8 27,90  - 8 3,18  1 0 2,39  2 1 5,16  1 1 6,65  1 1 4,12  3 3,18  4 1,12  5 1,6  5 1,7  5 1,6  5 1,6  5 1,7  5 1,6  5 1,7  5 1,6  5 1,7  5 1,6  5 1,7  5 1,6  5 1,6  5 1,7  5 1,7  5 1,	and t gain  Amount (Thousand dollars) (25)  A7,294 A7,294 A7,356 A7,294	Net Number of returns (26)  119,170  102,541  (5,569  6,191 (9,342 5,774 5,968 2,394 23,182 11,670 16,782 5,996 1,443 597 112	Amount (Thousand dollars) (27)  188,109  153,540  7,138  5,847  18,425 6,444 4,291 7,727 1,334 22,608 16,769 35,089 16,660 5,856 4,150 769
Classes  Grand total  Taxable returns, total  Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$5,000 \$6,000 under \$5,000 \$7,000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$7,000 \$10,000 under \$1,000 \$10,000 under \$1,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000	Number of returns (14) 973,440 916,933 (+) 3,335 7,569 19,316 21,731 41,297 39,497 52,341 50,651 43,942 176,088 116,962 251,825 72,148 15,388 3,656 553 185	Amount (Thousand dollars) (15)  10,832,229  10,623,662 (*) 3,339 10,886 42,549 136,249 204,259 208,113 200,107 999,084 937,830 3,937,399 2,339,115 855,184 369,433 104,567	Net lo  Number of returns (16)  323,659  293,452  9,331  7,032 10,-35 11,730 13,908 17,116 13,747 60,558 37,052 78,215 24,210 7,026 2,424 538	Amount (Thousand dollers) (17) 940,973 742,439 - 9,648 6,936 6,904 10,595 18,724 41,49,992 67,101 52,993 196,628 135,284 79,531 58,353 20,229	Number of returns (18)  4,483,577  4,163,123  (*) 221,548 72,805 117,919 152,957 182,497 195,653 221,416 262,271 218,005 1,029,287 626,206 836,841 165,046 38,207 10,657 1,864	gain  Amoun (Thousa dollar (19)  11,827,  11,375,  (*)  9,  31, 82, 101, 126, 137, 192, 160, 914, 869, 2,638, 1,306, 1,264, 698,	it Numer (2 mand control of the cont	Net loss ber Amo (Thou and of I) (1) (2) (2) (3) (4) (5) (6) (6) (7) (6) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	unt Number of State o	(*) (*) (*) (*) (*) (*) (*) (*)	les of iable erty  Amount (Rousand dollars)  170,00  154,40  (-) 3,09 1,80 10,66 6,76 3,755 5,62 5,51 28,977 17,28 44,26 15,31 5,48 2,95	Ne Number of return (24)  3 31,49  8 27,90  1 3,18  1 5,16  1 4,12  4,77  3 3,18  1 1,13  1 1,14  3 1,15  1 1,14	and t gain  Amount (Thousand deliars) (25)  A7,294  A3,356  A3,366  A4,366  A4	Net Number of returns (26) 119,170 102,541    5,569 6,191   9,342 5,774 5,968 8,356 2,394 23,182 11,670 16,782 5,096 1,443 5977 112 65	Amount (Thousand dollars) (27)  188,109  153,546  7,138  5,847  18,425 6,444 4,291 7,727 1,334 22,608 16,769 35,089 16,660 3,856 4,150 769 439
Crand total.  Taxable returns, total.  Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$9,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$20,000. \$20,000 under \$100,000. \$50,000 under \$20,000. \$50,000 under \$100,000. \$10,000 under \$100,000. \$10,000 under \$100,000. \$10,000 under \$100,000.	Number of returns (14) 973,440 916,933 (*) 3,585 7,569 19,316 41,731 41,297 39,497 52,341 150,651 43,942 176,088 116,962 251,825 72,148 315,388 3,656 553 185 56,506	Amount (Thousand deliars) (15)  10,832,229  10,623,662 (*) 3,339 10,886 42,549 68,948 124,549 204,259 208,113 230,107 99,084 937,880 3,937,399 2,339,115 855,184 369,433 104,567 51,335	Net lo  Number of returns (le)  323,659  293,452  9,331  7,032 10,-35 11,730 13,908 17,116 13,747 60,558 37,052 78,215 24,102 7,026 2,424 538 238  30,207	Amount (Thousand dellers) (17) 940,973 742,439 9,648 6,936 6,936 10,595 18,724 41,494 9,092 67,101 52,993 196,628 135,284 79,531 58,353 20,229 28,927	Net Number of returns (18)  4,483,577  4,163,123 (*) { 23,548 72,805 117,919 158,957 182,497 195,653 221,416 262,271 218,005 1,029,287 626,206 836,841 165,046 38,207 10,657 1,864 753 320,457 5,179	gain  Amoun (Thouse dollar dollar) (19)  11,827, 11,375, (*) (9, 31, 101, 101, 126, 137, 192, 160, 914, 869, 2,688, 1,739, 1,306, 1,264, 698, 949, 451, 266,	it Number of the second of the	Net loss ber Amo (Thought) (1) (2) (2) (3) (4) (5) (6) (6) (6) (7) (7) (6) (7) (7) (7) (8) (7) (8) (8) (9) (7) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8	unt Number of State o	(*) 9,870 (-2) 9,870 (-2) 9,870 (-3) (-3) 1,029 1,029 1,029 1,029 1,034 1,662 1,034 1,662 1,034 1,662 1,034 1,038 1	les of iable erty  Amount (Thousamdollars) (23)  170,00  154,40  (+) 3,009 1,80 10,66 6,76 3,755 5,62 5,91 28,97 17,38 44,26 15,31 5,48 2,955 93 67	Ne Number of return (24) 3 31,49 8 27,90	and t gain  Amount (Thousand dollars) (25)  A7,294  A7	Net Number of returns (26)  119,170 102,541  (5,569 6,191 9,342 5,774 5,968 8,356 2,394 23,182 11,670 16,782 5,782 11,265 16,631	Amount (Thousand dollars) (27)  188,109  153,54e  7,138  5,847  18,425 6,444 4,291 7,727 1,334 22,608 16,769 35,089 16,660 5,856 4,150 769 439  34,563
Classes  Grand total.  Taxable returns, total.  Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$6,000. \$7,000 under \$6,000. \$9,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$15,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$100,000. \$10,000 under \$20,000. \$10,000 under \$100,000. \$100,000 under \$1,000,000. \$100,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$2,000.	Number of returns (14) 973,440 916,933 (+) 3,585 7,569 19,316 21,731 41,297 52,341 50,651 43,942 176,088 116,962 251,825 72,148 15,388 3,656 553 185 56,506	Amount (Thousand dollars) (15)  10,832,229  10,623,662 (*) 3,339 10,836 42,549 68,948 124,539 136,249 204,259 208,113 230,107 999,084 937,880 3,937,399 2,339,115 855,184 369,433 104,567 51,355 208,570	Net lo  Number of returns (lo)  323,659  293,452  - 9,331  7,032 10,-35 11,730 13,908 17,116 13,747 60,558 37,052 78,215 24,102 7,026 2,424 538 238  30,207	Amount (Thousand dollers) (17) 940,973 742,439 9,648 6,936 6,904 10,595 18,794 41,494 9,092 67,101 52,993 196,628 135,284 79,531 58,353 20,229 28,927	Net Number of returns (18)  4,483,577  4,163,123 (*) (23,548 72,805 117,919 152,957 182,497 195,653 221,416 262,271 218,005 1,029,287 1626,206 836,841 165,046 18,047 1,864 1,657 1,864 1,953 320,457 1,963 320,457 1,964 39,960	gain  Amoun (Thousa dollar dollar dollar)  11,827,  11,375,  (**) 9,31,822, 101, 101,126,137, 160,914,869,2,688,1,739,2,1306,1,264,698,949,949,949,949,	it Number of the state of the s	Net loss ber Amo (Thought) (1) (2) (2) (3) (4) (5) (6) (7) (7) (8) (9) (7) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	unt Number of State o	(*) 9,870 (-2) 9,870 (-2) 9,870 (-3) (-3) 1,029 1,029 1,029 1,029 1,034 1,662 1,034 1,662 1,034 1,662 1,034 1,038 1	les of iable erty  Amount (Thousamdollars) (23)  170,00  154,40  (+) 3,009 1,80 10,66 6,76 3,755 5,62 5,91 28,97 17,38 44,26 15,31 5,48 2,955 93 67	Ne Number of return (24)  3 31,49  8 27,90  - 1	and t gain  Amount (Thousand deliars) (25)  A7,294  A3,356  A3,366  A4,366  A4	Net Number of returns (26)  119,170  102,541  (5,569 6,191 9,342 5,774 5,988 8,356 2,394 23,182 11,670 16,782 5,096 1,443 5,977 112 65 16,631	Amount (Thousand dollars) (27)  188,109  153,54e  7,138  5,847  18,425 6,444 4,291 7,727 1,334 22,608 16,769 35,089 16,660 5,856 4,150 769 439  34,563
Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$5,000. \$7,000 under \$6,000. \$8,000 under \$9,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$100,000. \$100,000 under \$20,000. \$100,000 under \$200,000. \$100,000 under \$1,000. \$1,000,000 under \$1,000. \$1,000 under \$2,000. \$200,000 under \$1,000. \$1,000 under \$2,000. \$200,000 under \$2,000. \$200,000 under \$2,000.	Number of returns (14) 973,440 916,933 (+) 3,585 7,569 19,316 21,731 41,297 39,497 52,341 50,651 43,942 176,088 116,962 251,825 72,148 15,388 3,656 553 185 56,506 7,363	Amount (Thousand dollars) (15)  10,832,229  10,623,662 (*) 3,339 10,386 42,549 68,948 124,559 136,249 204,259 208,113 230,107 999,084 937,889 33,373,399 2,339,115 855,184 369,433 104,567 51,355 208,570  7,080 23,389 21,676	Net lo  Number of returns (16)  323,659  293,452  9,331  7,032 10,-35 11,730 13,908 17,116 13,747 60,558 37,052 78,215 24,102 7,026 2,424 538 238  30,207  5,956 5,569 6,167	Amount (Thousand dollers) (17) 940,973 742,439 9,648 6,936 6,904 10,595 18,724 41,494 9,092 67,101 52,993 196,628 135,284 79,531 58,353 20,229 28,927 198,537 77,878 14,779 9,018	Net Number of returns (18)  4,483,577  4,163,123 (*) 23,548 72,805 117,919 158,957 182,497 195,653 221,416 263,271 218,005 1,029,287 626,206 836,841 165,046 38,207 1,864 753 320,457 (5,179 10,993 59,960 74,496 63,417	gain  Amoun (Thousa dollar (19)  11,827,  11,375,  (*)  9,  31,  82,  101,  126,  137,  192,  1604,  869,  2,638,  1,306,  1,264,  698,  949,  451,  26,  55,  43,  455,	it Num it Num of the first series of the first	Net loss ber Amo (Thought) (1) (2) (2) (3) (4) (5) (5) (6) (7) (7) (8) (9) (7) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	unt Number of State o	depree prop mber prop mber prop prop prop prop prop prop prop pr	les of iable erty  Amount (Rousand dollars)  170,000  154,400  (*) 3,795 1,800 10,666 6,766 3,755 5,62 5,51 28,977 17,28 44,26 15,31 5,48 2,955 93 67	Ne Number of return (24) 3 31,49 8 27,90	and t gain  Amount (76) (76) (76) (77) (77) (78) (79) (79) (79) (79) (79) (79) (79) (79	Net Number of returns (26)  119,170  102,541  (5,569 6,191 9,342 5,774 5,988 8,356 2,394 23,182 11,670 16,782 5,796 1,443 5,977 112 65 16,631 7,164	Amount (Thousand dollars) (27) 188,109 153,54e 7,138 5,847 18,425 6,444 4,291 7,727 1,334 22,608 16,769 35,689 16,693 16,693 34,563
Classes  Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$8,000. \$8,000 under \$8,000. \$10,000 under \$10,000. \$10,000 under \$15,000. \$20,000 under \$10,000. \$20,000 under \$100,000. \$20,000 under \$100,000. \$100,000 under \$100,000. \$200,000 under \$100,000. \$100,000 under \$1,000. \$100,000 under \$1,000. \$1,000,000 under \$1,000. \$1,000 under \$1,000.	Number of returns (14) 973,440 916,933 (+) 3,585 7,569 19,316 21,731 41,297 52,341 50,651 43,942 176,088 116,962 251,825 72,148 15,388 3,656 553 185 56,506 7,363	Amount (Thousand deltars) (15)  10,832,229  10,623,662 (*) 3,339 10,886 42,549 68,948 124,549 204,259 208,113 230,107 999,084 937,880 3,937,399 2,339,115 855,184 369,433 104,567 51,335 208,570  7,080 23,389 21,676 29,564	Net lo Number of returns (le)  323,659  293,452  9,331  7,032 10,-35 11,730 13,908 17,116 13,747 60,558 37,052 76,215 24,102 7,026 2,424 538 238 30,207  5,956	Amount (Thousand dollers) (17) 940,973 742,439 - 9,648 6,936 6,936 10,995 18,724 41,494 41,494 41,494 21,992 67,101 52,993 196,628 135,284 79,531 58,353 20,229 28,927 198,537 77,878 14,795	Net Number of returns (18)  4,483,577  4,163,123 (23,548 72,805 117,919 158,957 182,497 195,653 221,416 262,271 110,9287 626,206 836,841 165,046 38,207 10,657 1,864 753 320,457 (5,179 10,993 59,960 74,496	gain  Amount (Thousa dollar (19)  11,827,  11,375,  (*)  9,  31,  82,  101,  101,  126,  137,  192,  160,  914,  869,  2,688,  1,739,  1,306,  1,264,  698,  949,  451,  266,  5,  43,  43,  55,  47,  37,	it Number of retrieval of retri	Net loss ber Amo (Thought Amo (Thought Amo (In the Amo	unt Number of State o	depree prop more	les of iable erty  Amount (Thousamdollars) (23)  170,00  154,40  (+) 3,009 1,80 10,66 6,76 3,755 5,62 5,91 28,977 17,38 44,26 15,31 5,48 2,955 933 67	Ne Ne Number of return (24)  3 31,49  8 27,90  1 3,18  1 1 6,65  1 4,12  5 11  6 3,58	and t gain  Amount (76) (76) (76) (77) (77) (78) (79) (79) (79) (79) (79) (79) (79) (79	Net Number of returns (26) 119,170 102,541 (5,569 6,191 9,342 5,744 5,968 8,366 2,394 23,182 11,670 16,782 5,096 1,443 65 16,631 7,164	Amount (Thousand dollars) (27)  188,109  153,54c  7,138  5,847  18,425  6,444  4,291  7,727  1,334  22,608 16,769 35,089 16,660 5,866 4,150 769 439 34,563  16,653
Grand total.  Taxable returns, total.  Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$6,000. \$7,000 under \$6,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$100,000. \$10,000 under \$20,000. \$10,000 under \$20,000. \$10,000 under \$20,000. \$100,000 under \$1,000,000. \$100,000 under \$1,000,000. \$1,000,000 under \$2,000. \$20,000 under \$2,000. \$20,000 under \$3,000. \$3,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$5,000.	Number of returns (14) 973,440 916,933 (*) 3,585 7,569 19,316 41,731 41,297 52,341 50,651 43,942 176,088 116,962 251,825 72,148 15,388 3,656 553 3185 56,506 7,363 12,739 8,373 9,364 18,667	Amount (Thousand dollars) (15)  10,832,229  10,623,662 (*) 3,339 10,836 42,549 88,948 124,539 136,249 204,259 208,113 230,107 999,084 937,880 3,937,399 2,339,115 855,184 369,433 104,567 51,355 208,570  7,080 23,389 21,676 29,564 126,861	Net lo  Number of returns (lo)  323,659  293,452  9,331  7,032 10,-35 11,730 13,908 17,116 13,747 60,558 37,052 78,215 24,102 7,026 2,424 538 30,207  5,956 5,569 6,167 4,503 8,012	Amount (Thousand dellers) (17) 940,973 742,439 - 9,648 6,936 6,904 10,595 18,724 41,494 9,092 67,101 52,993 196,628 135,284 79,531 58,353 20,229 28,927 198,537 77,878 14,795 9,018 3,753 93,093	Net Number of returns (18)  4,483,577  4,163,123 (*) (23,548 77,805 117,919 158,957 182,497 195,653 221,416 262,271 218,005 1,029,287 626,206 836,841 165,046 83,207 10,657 1,864 753 320,457 (5,179 10,993 59,960 74,496 63,417 40,462 65,950	gain  Amount (Thousa dollar (19)  11,827,  11,375,  (*)  9,  31,  82,  101,  101,  126,  137,  192,  160,  914,  869,  2,688,  1,739,  1,306,  1,264,  698,  949,  451,  26,  5,  433,  555,  47,  37,  235,	it Number of the second of the	Net loss ber Amo (Thought) (1) (2) (2) (3) (4) (5) (6) (6) (7) (6) (7) (7) (7) (7) (8) (9) (7) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	unt Number of State o	depree prop mber between prop mber between prop mber between prop prop prop prop prop prop prop pro	les of iable erty  Amount (Thousamd ollars) (23)  170,000  154,400  (*) 3,099 1,800 10,666 6,766 6,766 5,512 28,977 17,28 44,266 15,31 5,448 2,955 93 67  15,599 2,544 2,13	Ne Number of return (24) 3 31,49 8 27,90 8 27,90 1 6,65 1 1 6,65 1 1 3,58	and t gain  Amount (760 moused dellars) (25)  A7,294 A7,29	Net Number of returns (26)  119,170 102,541  {	Amount (Thousand dollars) (27)  188,109  153,54c  7,138  5,847  18,425  6,444  4,291  7,727  1,334  22,608 16,769 35,089 16,660 5,866 4,150 769 439 34,563  16,653
Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$5,000. \$6,000 under \$6,000. \$6,000 under \$6,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$100,000. \$100,000 under \$20,000. \$100,000 under \$200,000. \$100,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000 under \$2,000. \$2,000 under \$1,000. \$1,000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$5,000. \$5,000 under \$5,000.	Number of returns (14) 973,440 916,933 (+) 3,585 7,569 19,316 21,731 41,297 52,341 50,651 43,942 176,088 116,962 251,825 72,148 15,388 3,656 553 185 56,506 7,363 1,739 8,373 9,364 18,667	Amount (Thousand dollars) (15)  10,832,229  10,623,662 (*) 3,339 10,886 42,549 204,259 208,113 230,107 993,880 3,937,399 2,339,115 855,184 369,433 104,567 51,355 208,570  7,080 23,389 21,676 22,564 126,861 208,976	Net 1c  Number of returns (1e)  323,659  293,452  9,331  7,032 10,-35 11,730 13,908 17,116 13,747 60,558 37,052 78,215 24,102 7,026 2,424 538 238  30,207  3,956 5,569 6,167 4,503 8,012  38,557 72,041	Amount (Thousand dollers) (17) 940,973 742,439 9,648 6,936 6,904 10,595 18,724 41,494 9,092 67,101 52,993 196,628 135,284 41,494 79,531 77,878 14,775 9,018 3,753 93,093	Number of returns (18)  4,483,577  4,163,123  (*) (23,548 72,805 71,919 158,957 182,497 195,653 221,416 262,271 218,005 1,029,287 1,626,206 836,841 165,046 38,207 10,657 1,864 753 320,457 (5,179 10,993 320,457 (10,993 (10,993 (10,993 (10,993 (10,993 (10,993 (10,993 (10,993 (10,993 (10,993 (10,993 (10,993 (10,993 (10,	gain  Amount (Thousa dollar dollar)  11,827,  11,375,  (*)  9, 31, 101, 110, 126, 137, 160, 914, 869, 2,688, 1,739, 1,306, 1,264, 698, 949, 451, 26, 5, 433, 555, 477, 37, 235,	it Number of the state of the s	Net loss ber Amo (Thought) (1) (2) (2) (3) (4) (5) (6) (7) (6) (7) (8) (9) (7) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	unt Number of State o	depree prop mber between prop mber of turns (22) 9,870 (*) 4,383 4,976 8,029 6,982 8,574 0,967 7,086 6,713 1,662 528 8,000 77,086 8,8473 4,095 8,808 8,809 9,033 4,174 4,174 4,174	les of iable erty  Amount (**Rousamdollars) (23) 170,000 154,400 (-) 3,099 1,800 10,666 6,76 3,757 5,622 5,51 28,977 17,28 44,266 15,31 5,48 2,955 935 67 15,59 2,54 2,13 10,91 10,88 37,53 10,88 37,5	Ne Number of return (24)  3 31,49  8 27,90  - 8 3,18  1 3,18  4,12  4,77  5,16  1 6,65  1 1 4,77  5,16  6 3,58  6 3,58  6 1 7 5,56  6 1 8 8 5,58  2 10,01	and t gain  Amount (Thousand selfars) (25) (25) (27) (247,294 (27) (243,356 (27) (26) (27) (27) (28) (28) (29) (27) (28) (28) (28) (28) (28) (28) (28) (28	Net Number of returns (26)  119,170 102,541    5,569 6,191 9,342 5,774 5,988 8,356 2,394 23,182 11,670 16,782 5,096 1,443 5,977 112 65 16,631  7,164 3,390 6,077	Amount (Thousand dollars) (27)  188,109  153,54e  7,138  5,847  18,425 6,444 4,291 7,727 1,334 22,608 16,769 33,089 34,563  16,660 5,856 4,150 769 439  34,563
Classes  Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$3,000. \$8,000 under \$3,000. \$10,000 under \$15,000. \$10,000 under \$15,000. \$10,000 under \$10,000. \$100,000 under \$10,000. \$20,000 under \$100,000. \$20,000 under \$20,000. \$20,000 under \$100,000. \$100,000 or more  Nontaxable returns, total.  Under \$600. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000.	Number of returns (14) 973,440 916,933 (+) 3,585 7,569 19,316 21,731 41,297 52,341 50,651 43,942 176,088 3166,962 251,825 72,148 15,388 3,656 553 185 56,506 7,363 12,739 8,373 9,364 18,667	Amount (Thousand delters) (15)  10,832,229  10,623,662 (*) 3,839 10,886 42,549 68,948 124,539 136,249 204,259 208,113 230,107 999,084 937,880 3,937,399 2,339,115 855,184 369,433 104,567 51,355 208,570  7,080 23,389 21,676 29,564 126,361	Net 1c  Number of returns (1e)  323,659  293,452  9,331  7,032 10,-35 11,730 13,908 17,116 13,747 60,558 37,052 76,215 24,102 7,026 2,424 538 238 30,207  5,956 5,569 6,167 4,503 8,012	Amount (Thousand dellers) (17) 940,973 742,439 9,648 6,936 6,904 10,595 18,724 41,494 41,494 41,494 79,531 58,353 20,229 28,927 198,537 77,878 14,795 9,018 3,753 93,093	Net Number of returns (18)  4,483,577  4,163,123 (*) 22,548 72,805 117,919 158,957 182,4977 195,653 221,416 262,271 218,005 1,029,287 626,206 636,841 165,046 38,207 10,657 1,864 753 320,457  5,179 10,993 59,960 674,496 63,417 40,462 65,950	gain  Amoun (Thousa dollar (19)  11,827,  (*) 9, 31, 822, 101, 104, 126, 137, 192, 160, 914, 869, 9,688, 1,739, 1,306, 1,264, 698, 949, 451, 265, 555, 47, 37, 37, 37,	it Number of the state of the s	Net loss ber Amo (Thou and the first of the	unt Number of State o	deprece prop mber of turns (22) 9,870 (.) 4,383 4,976 8,029 5,320 6,982 8,574 0,967 7,086 4,183 4,095 8,808 9,033	les of iable erty  Amount (housand dollars) (23)  170,00  194,40  (*) 3,099 1,80  10,66 6,76 3,757 5,62 5,91 28,97 17,38 44,26 15,31 5,48 2,95 67  15,59  2,54 2,13 10,91	Ne Number of return (24)  3 31,49  8 27,90  1 3,18  1 1 6,65  1 4,12  4 4,13  5 11  1 6 3,58  6 3,58  6 1 3,58	and t gain  Amount (Thousand dellars) (25)  A7,294	Net Number of returns (26) 119,170 102,541 ( 5,569 6,191 9,342 5,774 5,968 8,356 2,394 23,182 11,670 16,782 5,096 16,631 ( 7,164 3,390 6,077	Amount (Thousand dollars) (27)  188,109  153,54e  7,138  5,847  18,425 6,444 4,291 7,727 1,334 22,608 16,769 35,089 16,660 5,856 4,150 769 439  34,563  16,653  2,485 15,425 32,124 48,793

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 22 .- RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

	Dividende	in adjusted			Pension	ns and		Rent	.s			Roys	lties	
Adjusted gross income		income	Interest	received	annu (taxable		Net i	ncome	Net lo	oss	Net i	ncome	Net	loss
classes	Number	Amount (Thousand	Number of	Amount (Thousand	Number of	Amount (Thousand	Number of	Amount (Thousand	Number of	Amount (Thousand	Number of	Amount	11.000000	Amount (Thousand
	returns	dollars)	returns	dollars)	returns	dollars)	returns	dollars)	returns	dollars)	returns	dollars	returns	dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	49426,496	12,384,574	16,729,841	9,798,050	1,391,665	3,102,581	2,511,492	3,007,728	1,751,425	1,343,906	331,515	550 <b>,</b> 36	2 16,785	60,824
Taxable returns, total		11,887,374	15,680,392	8,932,201	1,107,720	2,631,400	2,196,272	2,692,356	1,626,341	1,200,670	297,172	519,52	5 16,684	33,902
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.		(+) 15,906 77,888 92,054 155,230	2,781 157,129 398,069 577,452 758,231	881 69,601 232,344 351,304 423,424	(*) 15,076 100,386 119,371 139,571	(*) 15,723 144,963 221,490 291,791	31,965 67,444 127,699 132,929	16,780 53,954 102,746 108,698	10,926 33,769 50,671 73,677	7,095 12,049 21,957 43,924	(*) 4,776 10,134 15,104	(*) 1,77. 4,50 11,28	7 -	:
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	188,571 192,416	200,127 160,986 203,657 240,973 160,008	916,776 1,033,882 1,192,450 1,281,606 1,201,410	431,509 381,463 411,631 431,362 365,337	98,647 101,641 68,747 62,931 46,366	232,762 238,893 138,755 155,863 129,556	148,105 151,423 162,827 168,402 177,677	140,613 95,448 112,028 118,266 113,258	109,548 125,959 153,542 151,795 135,642	55,065 64,874 84,731 81,328 65,423	16,961 17,433 17,930 10,339 16,835	9,21 6,75 19,97 13,27 12,41	5,468	4,44,3
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000		901,544 897,303 3,313,835 2,167,917 1,427,611	4,521,172 1,775,172 1,565,480 236,393 47,692	1,573,495 1,015,653 2,021,882 714,639 285,206	169,817 73,547 87,919 16,631 4,501	395,196 223,291 315,161 82,170 31,436	498,572 203,883 258,175 52,854 11,036	428,594 283,614 723,237 270,891 89,176	441,112 151,921 151,630 27,868 6,054	275,496 122,146 227,862 82,364 28,872	55,447 36,258 68,056 17,750 5,588	36,29 43,90 142,99 94,09 56,24	2 3,144 6 4,683 2 2,145	5,958 7,774
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,958	1,024,534 385,084 462,673	11,948 1,966 783	138,619 42,507 41,344	1,295 201 81	10,805 1,806 787	2 <b>,</b> 643 446 192	25,325 7,257 2,471	1,746 324 157	17,902 6,800 2,782	1,850 362 166	39,25 14,25 12,12	3 75	1,992
Nontaxable returns, total		497,201	1,049,446	865,851	283,947	471,181	315,220	315,374	125,087	143,236	34,342	30,83	9 (*)	(*)
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	14,295 78,786 89,037 71,412 41,552	1,959 3,820 47,453 67,828 74,006 55,475 246,660	17,409 42,477 277,141 291,377 201,369 88,800 130,873	9,790 19,973 165,682 219,696 178,118 90,737 181,855	(*) 7,347 57,357 105,556 66,289 30,175 16,226	(*) 7,825 57,952 153,171 122,113 65,579 63,865	4,673 12,812 99,844 74,905 56,931 24,688 41,367	2,189 6,361 62,251 66,225 61,255 35,117 81,976	3,982 8,145 28,914 27,124 22,014 10,667 24,241	11,089 12,360 21,164 24,747 11,855 12,915 49,106	6,371 9,336 8,145 2,787 7,703	1,77 3,67 4,99 1,05 19,34	5 -	- (*)
Returns under \$5,000	994,788 877,180	591,663 1,031,146 920,498 9,841,267	2,812,237 5,739,037 4,530,625 3,647,942	1,761,549 2,129,636 1,589,141 4,317,724	643,116 392,678 170,908 184,963	1,082,235 954,200 399,317 666,829	633,889 843,586 502,250 531,767	515,575 631,856 443,705 1,416,592	269,887 696,620 443,972	179,153 380,009 284,068 500,676	58,838 85,775 56,098 130,804	30,21 73,88 38,34	9 (*) 6 3,480	(*) 3,627 56,382
		7,012,00		.,			332,101	1,410,500	340,946	500,010	150,004	407,91	11,51	30,302
		Estates a			<u> </u>		ss corporat		340,940	<del></del>			Moving e	xpense
					Sr		ss corporat		Other	Sick p	pay exclus			xpense
Adjusted gross income classes		Estates a	nd trusts		Sr	mall busine	ss corporat	ions et loss f Amount		Sick p	oay exclus	ion nt nt	Moving e	xpense
	Net :	Estates and income  Amount (Thousand	nd trusts  Net 1  Number of	OSS Amount (Thousand	Sr Net n	mall busine	ss corporat	ions et loss f Amount (Thousand	Other sources	Sick p	of Amou	ion nt md	Moving e deduc	xpense tion  Amount
	Net :	Estates as Income  Amount (Thousand dollars)	Net 1	Amount (Thousand dollars)	Net I Number of returns	Amount (Thousand dollars)	ss corporat  Number o returns  (48)	ions et loss f Amount (Thousand dollars) (49)	Other sources (Thousand dollars) (50)	Sick p Number return (51)	of Amou (Thous dolls) (52	ion nt md	Moving e deduc	xpense tion  Amount (Thousand dollars)
classes	Net: Number of returns (42) 350,940	Estates and Income  Amount (Thousand dollars) (43)	Net 1 Number of returns (44)	Amount (Thousand dollars)	Net I Number of returns (46)	Amount (Thousand dollers) (47)	Number o returns (48)	ions et loss  f Amount (Thousand dollars) (49)	Other sources (Thousand dollers) (50)	Sick p  Number return  (51) 2 501,5	of Amou (Thous dolls (52	ion nt and re)	Moving e deduc	xpense tion  Amount (Thousand dollars)  (54)
classes	Net: Number of returns (42) 350,940 316,038 (*) 9,524	Estates a Income  Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625	Net 1 Number of returns (44) 26,549	Amount (Thousand dollars) (45)	Net 1 Number of returns (46) 138,605	Amount (Thousand dollers) (47) 1,642,227	Number o returns (48) 82,14 (*)	f Amount (Thousand dollars) (49)	Other sources (Thousand dollars) (50) 7 1,570,90 0 1,503,35 - 18,31 40,16 28,77 51,88	Sick p  Number return  (51)  2 501,5: 59 487,5  -1 13 11,2: 33 18,4:	of Amou (Thous dillo) (52 (10 34.3 4.2 324 1.7 5.6 1.7 5.7 5.7 5.7 5.7 5.7 5.7 5.7 5.7	ion  nt and re) )	Moving e deduc	xpense tion  Amount (Thousand dollars) (54)  100,877
Classes  Grand total	Net:  Number of returns  (42)  350,940  316,038  (*)  9,524  14,290  15,293  11,720  7,070	Estates a Income  Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883	Net 1 Number of returns (44) 26,549 24,501	Amount (Thousand dollars) (45) 27,555	Number of returns (46) 188,605	Amount (Thousand dellers) (47) 1,642,227 1,630,150	Number o returns (48) 82,14 (*) 5,76 9,13	tons et loss f (Thousand dollars) (49) .2 327,64' .28 262,62 . (*) .33 27,38	Other sources (Thousand collers) (50) 7 1,570,900 0 1,503,35 - 18,31 40,16 - 28,57 51,88 83,40 68,75 73,10 90,68	Sick p  Number return  (51)  2 501,5  3 11,2  3 18,4  77 26,5  24,5,2  48,0  47,7  13 41,4  41,4	on Amou (Thous dollar 12	ion nt , and , ; and , ; ; ) ) 3,137	Moving e deduc lumber of returns (53) 268,899 258,437 (*) 5,757 12,505	xpense tion  Amount (Thousand dollars) (54)  100,877  96,527  (*)  1,289 4,533 4,535 7,475 6,042 6,295 8,970
Classes  Grand total  Taxable returns, total.  Under \$1,000 under \$2,000. \$1,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$6,000. \$5,000 under \$7,000 under \$7,000 under \$7,000 under \$3,000. \$3,000 under \$9,000.	Net:  Number of returns  (42)  350,940  316,038  (*)  9,524  14,290  15,293  11,720  7,070  18,661	Estates a Income  Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,054 80,512 257,503 129,603	Net 1 Number of returns (44) 26,549 24,501	Amount (Thousand dollars) (45) 27,555 24,912 - 2,876	Net 1 Number of returns (46) 188,605 184,966	Amount (Thousand dollars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 85,379 109,140 579,333 433,371	Number o returns (48) 82,14 (*) 5,76 9,13 20,26 18,38 5,55	f Amount (Thousand dollars) (49) 2 327,64' 28 262,62 - (*) - 33 27,38' 37 13,04' 38 41,73' 19,67' 82,99' 23 34,69'	Other sources (Thousand dollars) (50) 7 1,570,90 0 1,503,35 - 18,31 40,16 28,57 51,38 83,40 68,75 57,310 90,68 84,45 585,50 173,60 92,55 355,00 173,60 92,54 94,01	Sick p  Number return  (51)  2 501,5  3 11,2  3 18,4  7 26,5  48,0  47,7  41,4  36,1  2 141,7  246,8  21,4  9 2,0	one exclusion of Amount of (Thousand of (Tho	ion , , , , , , , , , , , , , , , , , , ,	Moving e deduc lumber of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054 26,098 25,210	xpense tion  Amount (Thousand dollars) (54)  100,877  96,527  (*) 1,289 4,533 7,475 6,042 6,295
Classes  Grand total  Taxable returns, total.  Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$7,000 \$2,000 under \$10,000 \$10,000 under \$10,000 \$15,000 under \$20,000 \$20,000 under \$30,000 \$20,000 under \$30,000	Net:  Number of returns  (42)  350,940  316,038  (*)  9,524  14,290  15,293 11,720  18,661 12,551  61,324 41,903 24,743 7,731 2,571	Estates a Income  Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,054 80,512 257,503 129,603 71,410 46,396 46,396	Net 1 Number of returns (44) 26,549 24,501 - 5,957 6,856 3,482 5,439 1,917	Amount (Thousand dollars) (45) 27,555 24,912 - 2,876 3,539 4,263 5,478 4,045	Number of returns (46) 188,605 184,966  5,563  8,339 8,806 28,990 70,501 20,731	Amount (Thousand dollars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 85,379 109,140 579,330 433,371 228,213 101,480 28,351	Number of returns (48) 82,14 (*) 5,76 (*) 9,13 20,26 18,58 5,55 1,66 62 15	f Amount (Thousand dollars) (49) 2 327,64' 28 262,62 - (*) 3 27,38' 3 13,04: 41,73: 41,73: 42,99' 34,69' 91,7,34'	Other sources (Thousand dollars) (50) 7 1,570,90 0 1,503,35 - 18,31 40,16 28,77 51,88 83,40 68,75 73,10 90,68 84,45 5 73,10 90,68 84,45 6 355,00 173,60 92,85,49 94,01 38,83 12,94	Sick p  Number return  (51)  2 501,5  3 11,2 3 18,4 7 26,5 48,0 14,7 13 41,4 36,1 12 141,7 46,8 12 1,4 9 2,0 0 44 5 6	one exclusion of Amount of Theus of the theu	10n   nt   mnd   m	Moving e deduc (53) (53) (268,899 (25,205 (22,429 (23,054 (26,098 (25,200 (25,205 (63,391 (20,267 (26,000 (26,	xpense tion  Amount (Thousand dollars) (54)  100,877  96,527  (*) 1,289 4,533 4,535 7,475 6,042 6,295 8,970 7,635 29,188 10,796 8,619 798
Classes  Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$7,000 under \$6,000. \$7,000 under \$8,000. \$3,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$100,000. \$100,000 under \$1000,000. \$100,000 under \$1000,000. \$100,000 under \$1000,000. \$1000,000 under \$1000,000.	Net:  Number of returns  (42)  350,940  316,038  (*)  9,524  14,290  15,293  11,720  18,661  12,551  61,324  41,903  87,030  24,743  7,731  2,571  4,54  183  34,902	Estates a Lincome  Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,054 80,512 257,503 129,603 71,410 46,396 17,058 19,213	Net 1 Number of returns (44) 26,549 24,501 - 5,957 6,856 3,482 5,439 1,917 585 212 38	Amount (Thousand dollars) (45) 27,555 24,912 - 2,876  3,539 4,263 5,478 4,045 1,674 2,492 396	Number of returns (46) 188,605 184,966 5,563 8,339 8,806 36,126 28,990 70,501 20,731 4,797 931 131	Amount (Thousand dellars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 85,379 109,144 579,330 433,371 228,213 101,480 28,351 34,277	Number of returns (48) 82,14 (*) 5,76 (*) 6,26 (	f Amount (Thousand dollars) (49)  2 327,64' 28 262,62  - (*) - 33 27,38' 7 13,04: 8 41,73: 9 68,99: 22 82,99: 23 4,69: 17,34: 9 14,25: 11 5,93'	Other sources (Thousand dollars) (50) 7 1,570,90 0 1,503,35 - 18,31 40,16 28,57 51,38 83,40 68,75 67,310 90,68 84,45 55 6355,00 173,60 92,85,49 94,01 38,83 12,94 94,01 78 3,34	Sick p  Number return  (51)  2 501,5  3 11,2 3 18,4 7 26,5 48,0 14,7 36,1 12 141,7 246,8 12 146,8 12 146,8 12 146,8 13 16,6 16 16 16 16 17 16 18 17 16 18 17 16 18 17 16 18 17 16 18 17 16 18 17 16 18 17 16 18 17 16 18 17 16 18 17 16 18 17 16 18 17 16 18 17 16 18 17 16 18 17 17 18 18 17 18 18 17 18	one exclusion of Amount (Thousand (T	ion  nt  and  int  int  int  int  int  int  int  i	Moving e deduc (153) (53) (268,899) (258,437) (*) (*) (5,757) (2,505) (20,246) (22,429) (23,054) (26,98) (25,200) (53,391) (20,581) (267,616) (70) (13) (1)	xpense tion  Amount (Thousand dollars) (54)  100,877  96,527  (*) 1,289 4,533 4,535 7,475 6,042 6,295 8,970 7,635 29,188 10,796 8,619 798 87 18
Classes  Grand total.  Taxable returns, total.  Under \$1,000 \$1,000 under \$2,000. \$1,000 under \$3,000. \$4,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$7,000 under \$7,000. \$7,000 under \$3,000. \$3,000 under \$3,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$10,000. \$100,000 under \$200,000. \$200,000 under \$10,000. \$100,000 under \$10,000. \$100,000 under \$10,000. \$100,000 under \$10,000. \$200,000 under \$20,000.	Net:  Number of returns  (42)  350,940  316,038  (*)  9,524  14,290  15,293  11,720  7,070  18,661  12,551  61,324  41,903  87,030  24,743  7,731  2,571  454  181  34,902	Estates a Income  Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,054 80,512 257,503 129,603 71,410 46,396 17,058 19,213 47,689	Net 1 Number of returns (44) 26,549 24,501 5,957 6,856 3,482 5,439 1,917 585 212 38 15 (*)	Amount (Thousand dollars) (45) 27,555 24,912 - 2,876 3,539 4,263 5,478 4,045 1,674 2,492 3,96 149 (*)	Number of returns  (46)  188,605  184,966  5,563  8,806  36,126 28,990 70,501 20,731 4,797 931 131 51	Amount (Thousand dollars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 85,379 109,140 579,330 433,371 228,213 101,480 28,351 34,277	Number of returns   (48)   82,14   (*)   5,76     (5,55   1,66   15,55   1,66	f Amount (Thousand dollars) (49) 2 327,64' 28 262,62 - (*) - 33 27,38' 37 13,04' 38 41,73' 41,73' 21 19,67' 32 34,69' 31 14,25' 31 5,93' 35 65,02'	Other sources  (Thousand cellors) (50) 7 1,570,90 0 1,503,35 - 18,31 40,16 28,57 51,38 83,40 68,75 73,10 90,68 84,45 355,01 173,60 91,73,60	Sick p  Number return  (51)  2501,55  39 487,5  11,22  18,44  7,12  48,00  47,77  41,47	oay exclus  of Amou  (Thous  (52  10 343	1on   1   1   1   1   1   1   1   1   1	Moving e deduc Number of returns (53) 268,899 258,437 (*) 5,757 12,505 20,246 22,429 23,054 26,098 25,210 25,205 63,391 20,581 12,267 616 70 13 1 2	xpense tion  Amount (Thousand dollars) (54)  100,877  96,527  (*) 1,289 4,533 4,535 7,475 6,042 6,295 8,970 7,635 29,188 10,796 8,619 798 87 18 1 3
Classes  Grand total.  Taxable returns, total.  Under \$1,000 \$1,000 under \$2,000. \$1,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$2,000 under \$6,000. \$2,000 under \$3,000. \$2,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$200,000 under \$20,000. \$200,000 under \$20,000. \$200,000 under \$1,000,000. \$10,000,000 or more.  Nontaxable returns, total.  Under \$600. \$200 under \$2,000. \$20,000 under \$2,000.	Net:  Number of returns  (42)  350,940  316,038  (*)  9,524  14,290  15,293  11,720  24,743  7,731  2,571  454  183  34,902	Estates a Income  Amount (Thousand dollars) (43) 852,825 805,136 (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,954 80,512 257,503 129,603 77,410 46,396 17,058 19,213 47,689	Net 1 Number of returns (44) 26,549 24,501 5,957 6,856 3,482 5,439 1,917 585 212 38 15	Amount (Thousand dolfars) (45) 27,555 24,912 - 2,876 3,539 4,263 5,478 4,045 1,674 2,492 396 149	Number of returns (46) 188,605 184,966  5,563  8,339 8,806 28,990 70,501 20,731 4,797 931 131 51	Amount (Thousand dollars) (47) 1,642,227 1,630,150 5,772 11,021 13,816 85,379 109,140 579,330 433,371 228,213 101,480 28,353 34,277 12,078	Number of returns	f Amount (Thousand dollars) (49) 2 327,64' 28 262,62  (*) - 33 27,384' 37 13,04' 88 41,73' 19,67' 12 82,99' 17,34' 19,15' 5,11' 1 5,93' 5,10' 10 36,31'	Other sources (Thousand deliars) (50) 7 1,570,90 0 1,533,35 - 18,31 40,16 - 28,75 7 51,88 8 83,40 (68,75 7 73,10 90,68 84,45 55 (33,50 173,60	Sick p  Number return  (51)  2 501,5  3 11,2  33 11,2  33 18,4  77 26,5  48,0  47,7  24,5  48,0  36,1  141,7  26,6  48,0  47,7  46,8  11  21,4  20  40  41  41  41  41  41  41  41  41  4	one exclusion of Amount of Thousand of Tho	ion  nt  and  re)  )  3,137  4,164  -  3,291  7,001  7,706  3,594  7,163  7,950  7,950  7,970  168  129  1,974  10  1,974	Moving e deduc deduc (153) (53) (268,899) (258,437) (*) (*) (5,757) (2,205) (2,429) (23,054) (26,098) (25,200) (25,205) (33,391) (20,581)	xpense tion  Amount (Thousand dollars) (54)  100,877  96,527  (*)  1,289 4,533 4,533 4,535 7,475 6,042 6,295 6,997 7,635 29,188 10,796 8,619 87 18 10,796 87 18 13 3
Classes  Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$7,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$500,000 under \$200,000. \$500,000 under \$1,000,000. \$100,000 under \$1,000,000. \$100,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$500,000 under \$2,000. \$500,000 under \$2,000. \$500,000 under \$3,000.	Net:  Number of returns  (42)  350,940  316,038  (*)  9,524  14,290  15,293  11,720  24,743  7,731  2,571  2,713  34,902  13,891  10,623  10,328  49,321  72,762	Estates a Lincome  Amount (Thousand dollars) (43) 852,825 805,136  (*) 10,625 17,497 22,044 10,329 7,893 14,883 12,215 87,054 80,512 257,503 129,603 129,603 129,603 129,603 129,603 129,113 47,689 15,673 9,911 22,105 54,107 77,498 90,062	Net 1 Number of returns (44) 26,549 24,501 5,957 6,856 3,482 5,439 1,917 585 212 38 15 (*)	Amount (Thousand dollars) (45) 27,555 24,912 - 2,876 3,539 4,263 5,478 4,045 1,674 2,492 3,96 149 (*)	Number of returns (46) 188,605 184,966 5,563 8,339 8,806 28,990 70,501 20,731 4,797 931 131 51	all busine profit  Amount (Thousand dellers) (47) 1,642,227 1,630,150 5,772 11,021 13,816 85,379 109,146 28,351 34,277 12,078	Number of returns   (48)   82,14   (*)   5,76     13   10,71     6,93   3,76   8,54   20,06   17,00	f Amount (Thousand dollars) (49)  -2 327,64'  -8 262,62  - (*)  -3 27,386  - 13,04'  -3 34,69  -3 34,69  -1 14,255  -1 5,111  -5,93'  -5 65,02'  -6 5,02'  -7 36,310	Other sources (Thousand deliers) (50) 7 1,570,90 1,573,33 - 18,31 40,14 28,57 21,88 83,40 68,75 67,34 83,40 68,75 67,34 173,60 285,49 94,01 38,83 30,12,94 78 94,01 38,83 767,54 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 11,03 28,49 393,86 11,04 11,06 11	Sick p  Number return  (51)  2501,5:  30 487,5:  11,2: 31 11,2: 32 48,0: 47,7: 41,4' 41,4' 41,4' 41,4' 41,4' 41,4' 41,4' 41,4' 41,4' 41,4' 41,4' 41,8' 41,4' 41,4' 41,6:	one exclusion of Amount (Thousand of Carlotte of Carlo	10n  nt and (**) ) 3,137 4,164  3,291 1,001 2,594 3,163 3,950 3,681 3,129 3,950 3,681 3,129 3,970 168 12 10 1,974	Moving e deduc (153) (53) (268,899) (258,437) (*) (*) (5,757) (2,505) (20,246) (22,429) (23,054) (26,098) (25,200) (25,205) (33,391) (20,581) (267,616) (70) (13) (12) (10,463) (4,682)	xpense tion  Amount (Thousand dollars) (54)  100,877  96,527  (*)  1,289 4,533 4,535 7,475 6,042 6,295 8,970 7,635 29,188 10,796 8,619 798 87 18 13 3 4,351

Footnoter at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 22.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

			GRUS	5 INCOME	CLASSES -	Continued								
		business enses		mployed deduction	Total	Itemized	deduction	ıs Exemp		Number of returns	Tau	able :	income	Income tax
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollers)	Number of returns	Amount (Thousand dollars	(Thou		with no taxable income	Number return		Amount (Thousand dollars)	credits (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)		2)	(63)	(64)		(65)	(66)
Grand total	2,526,723	2,777,529	96,569	76 <b>,</b> 241	59,622,757	29,774,420	59,622,	757 61,30	¥ <b>,3</b> 52	1,357,741	28,416,	677 2	03,059,083	43,909,624
Taxable returns, total	2,451,679	2,652,067	95,354	75,914	56,480,821	28,122,330			34,138		28,122,		02,666,493	43,834,057
Under \$1,000 \$2,000 \$2,000 \$2,000 under \$2,000 \$3,000 under \$3,000 \$3,000 under \$4,000 under \$4,000 under \$5,000 under \$5,	15,686 27,017 59,886 93,373	13,105 25,775 59,220 82,832	2,986	376	1,321 150,152 532,958 1,086,060 1,683,708	6,156 288,489 775,995 1,251,958 1,598,757	150,1 532,9 1,086,0	L52 20 958 73 060 1,48	3,694 03,855 04,290 03,698	-	288, 775, 1,251, 1,598,	995 958	593 114,179 724,522 1,855,033 3,233,855	89 16,036 106,225 281,505 502,091
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	125.383	113,642 165,064 241,144 224,282 198,351	2,460 3,419 2,855 3,818 2,029	305 976 3,012 1,322 524	2,490,407 3,340,075 4,227,407 4,374,120 4,333,905	2,065,532 2,465,610 2,777,354 2,624,359 2,388,952	3,340,1 4,227,4 4,374,1	075 4,73 407 6,03 120 5,85	52,424 34,817 4,490 78,789 75,198	- - - -	2,065, 2,465, 2,777, 2,624, 2,388,	610 354 359	5,441,578 7,978,496 10,543,333 12,059,283 12,766,427	858,545 1,270,199 1,694,236 1,978,251 2,128,698
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	277,790	739,527 321,495 378,681 65,704 15,538	10,158 8,134 39,141 17,822 2,298	3,589 4,578 36,845 21,181 2,917	15,789,513 6,328,184 7,417,910 2,391,940 1,093,435	7,461,216 2,316,676 1,783,212 252,355 50,321	6,328,3 7,417,9 2,391,9	184 5,28 910 4,13 940 60	33,111 33,999 39,519 01,864 13,619	- - - -	7,461, 2,316, 1,783, 252, 50,	676   212   355	56,859,402 27,758,758 38,939,839 13,684,968 5,427,076	9,984,939 5,352,113 9,412,237 4,931,146 2,488,199
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	798 120 47	5,035 1,376 1,296	216 16 2	267 19 3	691,639 260,717 287,370	532و12 2,048 808	260,	717	27,097 4,444 1,709	-	12, 2,	532 048 808	2,870,760 1,112,566 1,295,825	1,505,430 607,642 716,476
Nontaxable returns, total	75,044	125,465	(*)	(*)	3,141,938	1,652,091	. 3,141,8	938 3,37	70,215	1,357,741	294,	349	392,590	75,569
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	16 1	22,393 21,091 27,906 16,422 37,653	(*) - - (*)	(*) - - - (*)	30,637 54,977 384,079 500,131 520,229 404,434 1,247,451	28,248 67,623 400,032 397,817 304,696 175,516 278,159	54,9 384,0 500,1 520,1 5404,4	977 6 079 47 131 65 229 68 434 44	40,715 68,447 75,883 71,256 31,548 47,742 34,624	28,248 67,424 379,188 320,989 240,533 129,575 191,785	(*) 20, 76, 64, 45,	844 828 162 942	- (*) 4,118 38,587 39,100 41,818 268,940	(*) 564 5,476 5,571 5,968 57,988
Returns under \$5,000	251,947 1,007,466	268,743 967,438 749,938 791,410	3,386 15,180 10,358 67,645	411 6,315 3,687 65,828	5,348,684 19,491,030 15,916,707 18,866,336	5,295,286 12,572,659 7,477,882 4,428,593	19,491,0 15,916,	030 26,59 707 17,39	18,648 92,442 95,038 98,224	1,165,957 176,259 9,266 6,259	4,129, 12,396, 7,468, 4,422,	400 6 <b>1</b> 5	6,051,830 48,929,092 56,902,307 91,175,854	923,527 7,950,912 9,992,179 25,043,006
	Potinomo	nt income		Тах с	redits		All of	hom	Income		from rece			oyment tax
Adjusted gross income classes		edit	Inve	stment	Foreign t	ax credit	tax cre		afte: credi	r ves	stment cr		Self-empi	Oyment tax
Augusted \$1050 Income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	of	Amount (Thousand dollsrs)	Number of returns	Amount (Thousand dollers)	(Thous	and C	of (Th	nount ousand llars)	Number of returns	Amount (Thousand dollars)
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75			(77)	(78)	(79)
Grand total		116,346	1,201,626	262,21	9 146,244	88,364	16,588	6,096	43,436	,568 139	9,172	29,005	3,336,985	947,062
Taxable returns, total	842,469	98,109	1,109,340	225,83	3 140,604	67,799	14,360	5,663	43,436	,568 12	3,754	24,823	2,997,63	883,440
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000		(*) 3,797 7,751 11,406	(*) 7,176 25,511 40,550	(*) 22 1,30	8 (*) 1 } 4.675	(*) 218	- -	- - -	102 272	89 977 144 (1269	-	(*) 301 344	(*) 34,316 85,577 152,404	10,995
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	102,814 69,748 52,378 51,412 34,381	13,047 10,087 7,572 6,906 5,561	53,434 47,104 56,519 61,458 61,793	4,29 5,81 6,20	5 3,984 2 4,013	824 ( 850 ) 1,058 1,379	6,355 2,072	474 454	840 1,254 1,679 1,963 2,114	,826 ,962 ,952	4,189 3,857 5,785 5,585 5,647	390 416 1,088 911 572	246,072 229,599 202,599	64,759 7 62,775 2 57,040
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	92,082 47,411 71,807 14,670 4,159	12,982 6,537 9,616 2,027 568	212,225 132,894 299,297 83,891 18,983	24,33 71,84 33,06	9 15,418 1 47,087 3 21,224	3,649 4,077 15,949 13,150 9,832	2,028 2,459 1,006 310	487 442 228 204	9,933 5,316 9,314 4,882 2,461	,665 1: ,432 3: ,686 11	3,998 5,254 5,638 1,311 3,374	3,232 2,323 8,662 3,450 1,490	274,902 2 458,864 90,171	99,582 180,121 35,889
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,263 197 79	182 27 12	5,002 923 39 <u>1</u>	2,46	6 693	7,524 3, <b>1</b> 59 6,072	108 15 7	207 172 2,995		,290 ] ,812 ,562	263 263 125	82 <b>1</b> 269 233	423	3 146
Nontaxable returns, total	195,945	18,237	92,286	36,38	8 5,639	20,566	(*)	(+)		- 1:	5,417	4,182	339,356	63,624
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	18,456 68,849 51,800 30,175 26,665	519 4,921 4,063 3,795 4,939	9,574 11,171 15,355 56,186	1,14 2,09	5 4,647	(*) - (20,555	(*) - (*)	(*) - (*)	<b>\</b>	-	3,192 3,396 3,396	(*) 734 518 2,917	69,286	690 4,307 8,589 11,556 11,143
Returns under \$5,000. Returns \$5,000 under \$10,000. Revurns \$10,000 under \$15,000. Returns \$15,000 or more.	469,348 337,130 92,148 139,788	36,283 48,079 12,985 18,999	111,526 326,113 218,915 545,072	43,62	7 19,358 0 21,286	705 5,143 4,558 77,958	(*) 4,805 1,873 5,937	(*) 599 319 5,022	878 7,853 9,933 24,771	,474 31 ,049 25	4,235 L,474 5,463 3,000	2,231 4,932 3,789 18,053	282,671,1 282,071	319,215 184,280

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and Sources of Data, Description of the Sample, and Limitations of the Data."

Table 22.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

						Taxpayme	ents					
Adjusted gross income classes	Tax wit	hheld	Excess s security with	taxes		y Federal ne tax	Tax wihl regulated i compa	nvestment	refundal	ecified ble taxes wheld	Payments declar	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns		Number of returns	Amount (Thousand dollars)
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Grand total	25,627,563	33,285,747	2,988,673	232,204	463,500	27,023	16,255	14,305	9,858	5,541	3,934,555	11,292,076
Taxable returns, total	24,992,159	33,086,149	2,969,079	230,543	391,339	20,984	15,788	14,118	8,859	5,486	<del>                                      </del>	11,195,180
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*) 169,872 504,181 938,955 1,286,557	(*) 24,534 125,517 333,196 599,059	(*) 3,887 8,743	(*) 564 462	(*) 3,591 10,561 22,935 28,315	480 1,220	(*)	(*)			14,528 73,473 129,868 190,390	2,665 17,107 41,970 74,840
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$2,000 under \$0,000. \$9,000 under \$10,000.	1,791,235 2,252,390 2,608,996 2,473,703 2,260,810	1,032,215 1,552,094 2,098,211 2,353,766 2,445,207	9,559 124,036 377,372 389,722 366,655	258 2,907 10,739 17,654 21,919	31,978 28,115 35,867 28,492 25,893	1,691 1,241 1,762 1,393 1,283	3,376	(*) - - 2,773	6,394	1,320	214,010 184,798 196,207 195,285 167,128	99,300 107,698 123,158 141,739 132,389
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	7,066,640 2,086,936 1,349,189 158,701 31,614	10,564,346 4,759,609 5,076,088 1,435,664 488,728	1,153,871 301,218 185,128 36,408 8,727	90,084 33,886 34,635 12,180 3,926	33,513 44,729 10,183 2,915	1,671 3,066 1,106 434	2,230 5,295 2,294 960	942 2,349 2,810 2,303	1,95% 311 140	1 892 5 1,012	209,824 2 45,536	
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	7,612 1,271 515	153,186 27,944 16,674	2,075 336 151	987 147 65	966 21.8 11.3	66	342 77 23	1,969 521 346	4:	21:	1,948	878,402 325,342 337,819
Nontaxable returns, total	635,403	199,599	19,593	1,660	72,160	6,040	(*)	(*)	(*)	(+)	174,151	96,896
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	8,250 17,270: 113,071 128,541: 124,638. 82,589	9,852 2,764 16,819 26,265 34,361 23,058	)	(*) - 413 1,121	2,394 6,982 10,772 13,958 9,968	436 595 855 842	- (*)	- - - - (*)	(*)	(*)	5,369 5,042 21,289 38,413 30,814 23,899	2,393 2,345 6,381 15,026 12,578 9,870
	161,044	86,480			( 20,000		(-)		(*)	(*)	49,325	48,303
Returns under \$5,000.  Returns \$15,000 under \$10,000.  Returns \$10,000 under \$15,000.  Returns \$15,000 or more.	3,376,902 11,537,084 7,074,304 3,639,273	1,195,636 9,543,416 10,574,918 11,971,777	19,431 1,279,363 1,155,301 534,578	1,761 54,116 90,325 86,002	174,881	9,825 4,090	2,185	(*) (*) 1,854 11,412	(*) (*) 3,38 2,47	(*) (*) 581 1 4		185,176 628,947 734,802 9,743,151
		at time of					Overpa	yments				
Adjusted gross income classes	Number of	Amount (Thousand	Number	01 /7	mount nousand	Number of	Amount	Numbe	er oi /1	quested Amount Thousand	Credit on	Amount (Thou sand
	returns (92)	dollers) (93)	return (94	ıs de	(95)	returns (96)	dollars) (97)		urns	(99)	returns (100)	dollars) (101)
Grand total.	7,674,631	6,162,03	8 21,348	,367 6	,605,848	20,127,60	5,694,7	734 5	50,485	14,334	1,405,886	896,785
Taxable returns, total	7,449,423	6,124,75	6 20,618	,990 6	,331,877	19,482,88	3 5,471,4	39 4	49,383	13,835	1,293,906	846,613
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*) 130,706 293,803 394,150 447,620	29 <b>,</b> 33 56 <b>,</b> 09	7 478 8 850	,790 ,8 <b>1</b> 7 ),067	(*) 15,942 59,115 134,690 224,045	(*) 151,410 445,800 801,243 1,082,900	5 54,7 5 125,2	18 8	6,749	1,507	5,574 35,799 57,971 75,815	742 4,026 9,121 16,877
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,900 under \$9,000. \$9,900 under \$10,000.	443,815 461,676 476,588 464,927 435,273	105,71 106,69 108,77	3 1,999 5 2,296 9 2,155	,301 ,759 ,266	327,263 449,654 596,753 601,448 548,432	1,532,744 1,943,813 2,237,123 2,088,243 1,892,813	3 435,9 3 578,1 1 575,9	962   09   1   155   1	11,708	1,851	95,753 ( 61,689 69,804 74,801 58,013	17,411 13,267 17,539 25,173 16,894
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	1,730,123 888,309 1,038,171 188,572 39,214	450,11 1,589,60 1,104,45	.2 1,425 13 743 19 63		,787,971 575,834 664,556 205,034 80,223	5,503,029 1,282,278 497,969 18,674 2,333	370,75 7,007 1,002	781 <b>)</b> 728 707	7,198 7,198 3,977 75	2,443 2,346 85 17	249,766 164,710 282,173 49,721 9,564	98,317 84,245 291,480 142,247 60,157
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	9,915 1,689 700	258,58	3	,612 358 108	39,959 10,481 10,304	43: 6( 18	2)(		-	-	2,343 311 99	31,329 8,402 9,386
Nontaxable returns, total	225,206	37,28	2 729	,376	273,973	644,728	8 223,2	199 (+	-)	(*)	111,978	50,172
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$4,900 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,900 or more.	2,394 7,979 37,901 43,287 45,287 32,919 55,439	3,09 5,22 6,70 6,53	12 23 19 128 14 152 14 138 12 93	,818 ,044 ,991 ,404 ,031 ,720 ,368	12,257 4,991 22,160 38,113 43,078 28,982 124,392	11,23 20,25 118,64 135,398 122,11 81,569 155,51	7 3,8 1 18,3 8 31,7 7 37,1 9 23,4	890 803 71 .67 .64 (+		(*)	2,787 3,978 13,936 23,702 19,987 14,546 33,042	1,541 1,101 3,857 6,342 5,869 5,106 26,356
Retimm. under \$5,000. Retimm \$1,000 under \$10,000. Returm \$10,000 under \$15,000. Feturm \$10,000 under \$15,000.	1,440,220 2,331,784 1,734,276 2,168,351	541,42	10,178 6 5,731	949 2 461 1	583,545 ,601,657 ,804,623 ,616,023	2,972,569 9,838,480 5,510,262 1,806,291	6 2,494,8 2 1,697,9	306 1 192 1	(1) 18,456 16,497 11,255	(*) 3,342 4,873 4,939	254,096 386,492 253,261 512,037	54,582 103,508 101,758 636,937

One text is "Explanation of Classification and Terms" and "Sources of Data, Description of the Sample, and Limiations of the Data."

(\*) An auterick in a cell denotes that the estimate if not shown separately because of high sampling variability. However, the data are included in the appropriate totals. However, the data are included in the appropriate totals. However, the data are included in the appropriate totals. However, the data are included in the appropriate totals. However, the data are included in the appropriate totals. However, the data are included in the appropriate totals. However, the data are included in the appropriate totals. However, the data are included in the appropriate totals. However, the data are included in the appropriate totals. However, the data are included in the appropriate totals.

Table 23. - NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION AND MARITAL STATUS OF TAXPAYER

				Ado	Additional exemptions for-	aptions for	ı				Exemptions	for taxpaye	Exemptions for taxpayers' dependents	ints			
	Number of		Number of exemptions	Taxpayers 65 or ov	axpayers age 65 or over	Blindness	ness			Exemptions for	Exemptions for	Exemptions for children not	ons for	Exemptions for	ons for	Other exemutions	mtions
Marical system	returns	exemptions	for					Number of	Number of	at 1	at home	living	living at home	dependent parents	parents		
			taxpayers	Number of returns	Number of Number of returns exemptions	Number of Number of returns exemptions	Number of Number of returns exemptions	returns	exemptions	Number of Number of returns exemptions	Number of exemptions	Number of Number of returns	Number of exemptions	Number of Number of returns exemption.		Number of Number of returns exemption	Number of exemption
	(1)	(2)	(3)	(+)	(5)	(6)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(1:)	(15)	(16)	(17)
All returns 126,612,786,511 759,555 198,035,957 1.20,706 1.206 18.12,706 198,035,957	71,651,909	198,035,957	112,847,418	6,561,206	8,:19,322	103,097	100,508	32,365,979	100,508 32,365,979 76,663,107 30,220,466 72,191,759	30,220,466	72,191,759	605,954	605,954 1,073,697 1,778,609 1,981,521 1,100,911	1,778,609	1,981,561	1,100,911	1,51.,989
Returns of humbands and wives 154,591,215 81,452,303 3,725,605 5,560,600	40,729,022	154,591,215	81,452,303	3,725,605	5,560,690	63,710	021,79	27,370,866	67,120 27,370,856 57,311,507 26,602,491 65,178,068	26,602,+91	45,178,068	314,588	552,127	954,342 1,011,807	708,110,1	54n,66°	769,499
Returns of husbands and wives 111ing separetely 2,714,170	2,714,170	861,177,798	3,186,398	153,333	176,363	6,263	6,263	1,229,968	1,229,968 2,808,774 1,117,810 2,554,875	1,117,810	2,554,875	64,526	114,427	16,168	405,50	58,664	R. Jan 8
Returns of surviving spouse 2,098,612 5,261,633 2,098,611	2,098,612	5,261,633	2,098,611	105,614	105,614	1,752	1,752	1,828,0:3	1,828,043 3,055,656 1,245,945	1,245,945	2,228,119	28,411	46,942	-81,954	509,805	212,741	270,791
Returns of head of household	213,533	597,578	213,532	905,0	905,6	*	<b>£</b>	208,409	373,690	207,337	363,876	*	(*)	3,894	3,897	4,522	4,792
Returns of single persons 25,896,376 31,407,733 25,896,575 2,567,146 2,567,146	25,896,376	31,407,733	25,896,575	2,567,146	2,567,146	30,524	30,524	1,728,695	2,913,487	1,046,992	1,866,821	197,355	354,077	291,949	307,649	278,319	384,940
		E			3		1 1 2 2 4 2 4 2 4 2 4	7	4								

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(\*) An arterist in a cell depotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

MOTE: Detail may not add to total because of Tounding.

Table 24 . - NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, AND ADJUSTED GROSS INCOME CLASSES

				Addi	itional exem	tional exemptions for	1				Exemptions	Exemptions for taxpayers' dependents	rs' depende	uts			
Adinsted gross income classes	Number of	Total number of	Number of exemptions	Taxpayers' ag	i age 65 wer	Blindness	ness			Exemptions f living	for children ; at home	Exemptions for children not living at home	ns for nt living one	Exemptions for dependent parents	ons for parents	Other exemptions	emptions
	returns	exemptions	for taxpayers	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of Number of	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(77)	(13)	(14)	(15)	(16)	(17)
Total	71,651,909	198,035,957	112,847,418	6,561,206	8,419,322	103,097	106,508	32,365,979	76,663,107	30,220,466	72,191,759	605,954	1,073,697	1,778,609	1,881,061	110,001,1	1,515,989
No adjusted gross income	369,384	1,049,840	601,107	86,851	113,046	*	*	139,675	333,439	132,950	319,476	*	(*)	4,828	5,374	4,194	4,937
Under \$600		4,969,182			293,420	13,956	14,155	261,235	385,809	166,677	353,074	3,990	4,693	13,282	14,582	10,865	13,460
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	7,561,689	12,744,394	9,059,725 7,813,585 7,982,663	1,286,418 1,094,561 757,282	1,561,730 1,419,834 1,008,676	13,303	13,503	1,514,012	2,112,969 3,095,791 4,236,509	986,730 1,323,659 1,737,494	2,788,394 3,877,027	39,431	33,551	74,926 96,501 123,914	101,679	124,605	17,168
\$4,000 under \$5,000.	5,451,222	14,316,603	8,161,421	581,102	766,091	9,752	9,752	2,292,237	5,379,339	2,299,696	4,985,843	45,410	81,510	146,760	158,294	109,594	153,685
under		16,188,159	8,776,078	334,157	433,081	10,329	10,329	(2,965,118	6,971,253	3,001,670	6,600,959	40,465	777,345	150,962	158,770	100,737	134,179
under		15,685,434	8,188,014	227,521	276,169	12,906	12,906	2,949,905	7,210,527	616,308,5	6,897,351	54,821	95,515	105,611	128,633	70,131	850,68
\$9,000 under \$10,000.		13,893,404 38,123,620	7,191,730	165,764	215,089 541,211	9,004	9,094	7,200,463	6,484,203	2,527,156 6,926,047	6,212,599 16,825,978	40,714	80,204 206,790	347,212	118,92.6 366,003	135,191	184,010
\$15,000 under \$20,000\$20,000 under \$50,000	2,761,962	10,150,875	5,348,554 3,761,070	171,648 224,507	311,364	3,441	3,475	1,879,989	4,567,419 3,364,122	1,785,384	4,310,520 3,125,853	42,482 38,843	70,133	132,407	140,925	34,461	45,841 48,111
\$50,000 under \$100,000		1,029,208	498,168	47,652	01/0,89	552	552	172,573	462,418	160,229	420,588	4,869	8,186	19,797	12,367	7,6.3	11,370
\$100,000 under \$200,000.	51,352	192,536	96,884	13,531	19,446	145	146	29,683	76,060	5,727	14,011	1,005	1,65	3,839	4, 335	1,900	-16933 -168
\$500,000 under \$1,000,000		7,550	3,875	291	959	97	200	1,079	017,	930	2,303	46	36	148	169	33	154
Returns wider \$5,000. 22,384,054 Returns \$5,000 under \$10,000. 23,834,996 Returns \$10,000 under \$15,000. 10,385,422 Returns \$15,000 under \$15,000. 10,385,422	32,384,054 23,834,696 10,385,432 5,047,727	63,124,111 77,919,121 38,123,620	41,618,488 41,504,684 19,990,534	4,233,610 1,446,813 418,348	5,401,490 1,839,136 541,411 637,485	50,584 35,548 9,094 7,871	51,975	7,487,374	16,052,557 34,537,768 17,582,780 8,490,002	6,659,209	14,638,236 32,786,214 16,825,978	15,688 253,424 11,300	255,794 466,497 206,790 144,616	474,922 682,906 347,112	501,570 719,310 366,003	47.,479	656,957 565,74 184,010 109,276
Account of the first term of t				- 2			11.	The state of the s	70 +v								

See text for "Explanation of Classifications and Terms" and "Sour "C Data, Description of the Sample and Limitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown equately because of high sampling variability. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

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### INTRODUCTION

The taxpayer, in determining his tax liability, took account of several factors. Among these were:

- (1) his income subject to tax. This was generally the taxpayer's adjusted gross income minus the personal deductions and exemptions to which he was entitled,
  - (2) the type of tax computation used,
- (3) marital status of the taxpayer, which determined the tax rate schedule applicable,
  - (4) allowable tax credits that reduce income tax, and
- (5) any additional tax. The self-employment tax or the tax from recomputing prior year investment credit increased the total tax liability.

## INCOME SUBJECT TO TAX

For 1967 individuals reported income subject to tax of \$315.1 billion. This compares with \$286.3 billion for 1966, and \$255.1 billion in 1965. In earlier years income subject to tax was described as "tax base."

Income subject to tax for most taxpayers consisted of adjusted gross income less personal deductions and exemptions. The taxpayer generally applied a graduated scale of rates to this amount. However, a small number of taxpayers found it advantageous to use an alternative method of computation when they had long-term capital gains in excess of short-term capital losses. Also, in certain instances, taxpayers averaged the taxable income of several years to arrive at income subject to tax.

## METHOD OF TAX COMPUTATION

The "regular" method of applying the graduated combination of normal tax and surtax rates to brackets of "taxable income" was, as is shown in table 31, used on 58.9 million returns. These returns accounted for 96 percent of the income subject to tax and 94 percent of the total income tax before credits in 1967.

The alternative method of computation was used by individuals reporting capital gains on 115,000 returns, less than 0.2 percent of all returns filed. The advantage of using the alternative method resides in the fact that

Table 3.1 - TYPE OF TAX COMPUTATION: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME SUBJECT TO TAX, AND INCOME TAX BEFORE CREDITS [Taxable and nontaxable returns]

Type of computation	Number of returns	Adjusted gross income	Income subject to tax	Income tax before credits
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)
Total <sup>1</sup>	59,360,190	490,223,342	315,121,482	63,655,614
Returns with normal tax and surtax only2	58,814,435	461,856,033	291,645,830	54,885,288
Returns with alternative tax, total <sup>2</sup> With capital gains tax only	104,010 917	13,302,247 514,354	11,118,732 450,628	5,134,088 228,042
With capital gains tax and normal tax and surtax	103,093	12,787,893	10,668,104	4,906,046
Returns with income averaging, total	441,746	15,065,062	12,356,918	3,636,238
With normal tax and surtax only With alternative tax	431,152 10,594	13,624,851 1,440,211	11,390,110 1,266,809	3,041,905 594,331

See text for "Explanation of Classifications and Terms" and "Sources of Data,

Description of the Sample, and Limitations of the Data."

1 Prior year delinquent returns are included in the type of computation applicable

<sup>&</sup>lt;sup>2</sup>Does not include returns with income averaging. NOTE: Detail may not add to total because or rounding.

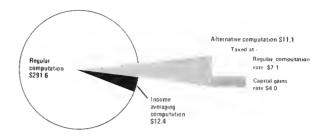
one-half of the net long-term capital gain (in excess of net short-term capital loss) that was taxable was taxed at a 50 percent rate. The effect of this was that the maximum rate amounted to 25 percent on the total net long-term capital gain. Any taxable income in excess of capital gain was subject to normal tax and surtax rates. For some individuals using the alternative method, capital gain income exceeded taxable income. Because it resulted in less tax, the capital gain and not "taxable income" became the "income subject to tax" which was used for the statistics.

Where taxpayers with capital gains found that the highest marginal tax rate applicable to them was less than 50 percent, the normal tax and surtax rates were used for the whole of their taxable income. Therefore, in order to use the alternative method advantageously a taxpayer must have had taxable income exceeding \$26,000 on a separate return, \$52,000 on a joint return, and \$38,000 on a head of household return. As a result, the 115,000 returns showing use of the alternative method represented only 2 percent of the 5.8 million returns showing a net long-term capital gain in excess of any net short-term capital loss.

Income subject to tax on returns of taxpayers using the alternative computation amounted to \$11.1 billion, as is shown in chart 3A. Of this amount \$4.0 billion was taxed at the capital gains rate and \$7.1 billion at the normal tax and surtax rates (regular computation). This resulted in income tax before credits of \$2.0 billion at the capital gains rate and \$3.1 billion at the normal tax and surtax rates.

Chart 3A
Income subject to tax and tax,
by method of tax computation, 1967

Total income subject to tax = \$315.1 billion



Total tax before credits = \$63.6 billion

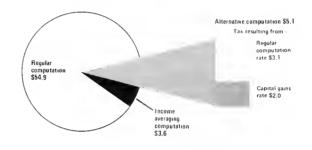


Table 3.2 — RETURNS WITH INCOME AVERAGING: NUMBER OF RETURNS, INCOME, TAX, AND TAX SAVINGS, BY ADJUSTED GROSS INCOME CLASSES

		A d former and		Income	tax tax	Tax savings	
Adjusted gross income classes	Number of returns	Adjusted gross income	Taxable income	Before income averaging	After income averaging	due to income averaging	Average tax savings
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand doliars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Grand total	441,746	15,065,062	12,356,920	3,888,945	3,636,238	252,727	572
Taxable returns, total	439,228	15,018,105	12,321,843	3,880,951	3,629,743	251,229	572
Under \$5,000	(*) 15,439 57,465 69,582 223,574	(*) 133,438 729,201 1,215,548 7,004,367	2,317 93,624 526,870 908,070 5,690,475	348 16,885 99,822 182,018 1,473,027	330 15,320 91,e44 170,201 1,364,431	19 1,505 8,176 11,815 108,620	16 101 142 170 486
\$1.,JJD under \$2J,,UO. \$1.5,EJD under \$2J,,UO. \$2U0,JDD under \$5U0,OOO. \$3U0,OOO under \$1,UOO,UOO. \$1,JJD,DUO or more.		3,901,407 1,390,177 495,547 78,467 65,141	3,335,637 1,209,563 426,123 69,459 59,705	1,230,553 572,503 234,765 38,767 32,263	1,147,136 546,194 226,056 37,227 31,204	83,419 26,309 8,707 1,540 1,059	1,408 2,465 4,763 13,054 34,161
Nontaxable returns.	2,518	45,957	35,077	7,994	n,495	1,497	595

W.FE: Detail may not and to total because of rounding

Another form of computation the taxpayer could use was the income averaging method which is discussed below.

## INCOME AVERAGING

Use of income averaging was indicated on nearly 442,000 returns for 1967. The total tax savings for tax-payers using this method of computation totalled over \$252.7 million. As table 3.2 shows tax both before and after averaging, the average tax savings was \$572. Only returns showing adjusted gross income of \$50,000 or more reflected a higher average savings.

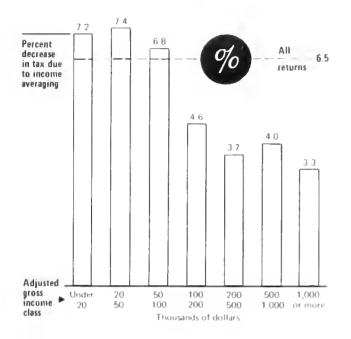
If a taxpayer had an unusually large amount of taxable income in any one year, it might have been advantageous for him to use the income averaging method of tax computation. Using this method would result in taxing a part of the unusual income in the peak year at the same lower effective rate which applied to the first one-fifth of such income.

The range of savings derived from the use of this computation for 1967 was very wide extending from \$16 in the under \$5,000 adjusted gross income class to over \$34,000 in the \$1,000,000 or more class. However, as chart 3B indicates, tax savings as a percent of income tax before income averaging was proportionately higher at the lower income levels. The percentages differ due

Chart 3B

# Tax savings due to income averaging proportionately higher at lower income levels

Taxable returns with income averaging



principally to the effects of the graduated tax rates and to the tendency for higher income returns to reflect capital gains as a major source of income.

All types of income could be averaged except income from gifts, inherited property, wagering, and net long-term capital gains.

# TAX RATE SCHEDULES

Tax rates were used to classify data for five tables included in this report. Four of the tables (27-30) show the amount of income subject to tax affected by each of the tax rates. In other words, taxable income on each return is subdivided into the amount taxed at each tax rate. In table 31 a greater amount of information from each return is classified by the highest (that is, marginal) tax rate.

The following explanations and illustrations show how the tax return data presented in tables 27 through 30 are derived from information available on the tax return:

Income subject to tax for income averaging returns and returns with normal tax and surtax only was "taxable income." For returns with the alternative tax computation, income subject to tax was either (1) "taxable income," where that amount was greater than one-half the excess of net long-term capital gain over net short-term capital loss, or (2) one-half the excess of net long-term capital gain, where that amount was equal to or greater than "taxable income."

<u>Tax rate</u> was the rate at which all or a portion of an individual's income was subject to tax. Some of the tax rates are described below:

- a. Returns with special tax computation--These were either returns filed by taxpayers using the income averaging computation or prior year delinquent returns for which the current tax rates were inapplicable.
- b. 0 percent (returns with no income subject to tax)—This term was used to describe returns that showed deductions plus exemptions equal to or exceeding adjusted gross income, and returns with no adjusted gross income at all.
- c. 50 percent (alternative tax computation returns with capital gains tax only)--This was the rate applicable to returns which showed one-half the excess of net long-term capital gain over net short-term capital loss, equal to or greater than taxable income. The one-half excess gain, therefore, was the income subject to tax rather than taxable income.
- d. 50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)—This was the rate applicable to returns where a portion of the income was subject to the capital gains rate, and a portion to the normal tax and surtax rates.

Marginal rate was the maximum rate that applied to any part of the income subject to tax. Example 1 in the ''Illustrations of the presentation of tax return data classified by rate'' shows that a joint return with \$11,000 of income subject to tax at the combined normal tax and surtax rates had a marginal tax rate of 22.0 percent. Returns with income subject to tax to which both the capital gains rate and the normal tax and surtax rates applied were classified in their normal tax and surtax marginal tax rate classes.

Total income subject to tax (column 3, table 31) was the entire tax base reported on a return, rather than the part taxed at a specified marginal rate. (The difference between income subject to tax and taxable income is explained above.)

Total income tax before credits (column 4, table 31) was the reported tax before credits of each return classified by the marginal tax rate of the return.

Income taxed at marginal rate (column 5, table 31), was that portion of the income subject to tax that was subject to a specified marginal tax rate. For example, a joint return with \$11,000 of income subject to tax (for normal tax and surtax rates) would have the top \$3,000 taxed at the marginal rate of 22.0 percent. The remaining income subject to tax was subject to the lower rates.

Tax generated at marginal rate (column 6, table 31) was that portion of the tax liability on a return that was computed at the highest rate applicable to the return. It was obtained by applying the tax rate in the stub to the amount in column 5.

Income taxed at tax rate (column 11, table 31) was the income spread according to the applicable tax rate classes to which it was subject. For example, a joint return with an \$11,000 income subject to tax (at the combined normal tax and surtax rates) would have \$1,000 taxed at 14 percent, \$1,000 taxed at 15 percent, \$1,000 taxed at 16 percent, \$1,000 taxed at 17 percent, \$4,000 taxed at 19 percent, and \$3,000 taxed at 22 percent.

Tax generated at tax rate (column 12, table 31) was the total of the tax generated at each tax rate and was

10 marvi	uuai netui	, 2507		patation		natoo				
ILLUSTRATIONS OF THE PRESENTATION OF TAX	EXAMPLE		Si as ta Tau					al Gains Tax:	d - + EO 007	£2 £00
RETURN DATA CLASSIFIED BY RATE, AS SHOWN IN TABLE 31.	\$70,000 -3,800	- Adjusted gr	capital gain o	ncluding 1/2 e	xcess net	\$65,000	I Income	e subject to tax taxe Total to	ax	
EXAMPLE 1		- Exemptions		t to tax		CAVWDI 6	2			
Derivation of Income Subject to Tax: \$16,000 - Adjusted gross income	<del></del>	Income sub	ncome subject ject to tax—	t to tax			of Inco	me Subject to Tax:		
3,800 - Itemized deductions \$12,200 - 8alance	\$60,000	<ul> <li>For capit</li> <li>For norn</li> </ul>	nal tax and s	urtax			net l	sted gross income ong-term capital g		
-1,200 - Exemptions	\$65,000	Total incon	ne subject to	tax		-13,800 \$236,200	-	ized deductions		
\$11,000 - Income subject to tax			ome Subject to	o Tax:	\$140	-1, 200	- Exer	nptions		
Derivation of Tax on Income Subject to Tax:	2nd \$1,0	00 taxed at 15	.0%		\$150 \$160	\$235,000	-	ative income subje me subject to tax-		
1st \$1,000 taxed at 14.0%	4th \$1,00	00 taxed at 17	.0%		\$170 \$760		- For	capital gains tax normal tax and sur		
3rd \$1,000 taxed at 16.0%	Next \$4,00	taxed at 22.	0%		\$880 \$1,000		-	I income subject to		
Next \$4,000 taxed at 19.0% \$760 Bal. \$3,000 taxed at 22.0% \$660	Next \$4,00	I taxed at 28.	0%		\$1,120 \$1,280			on Income Subject		
\$11,000 Total tax \$2,040	Next \$4,00	) taxed at 36.	0%		\$1, 440 \$1, 560	\$235,000		atively taxed at no s from tax rate sc		surtax \$135, 480
	Next \$4,00	0 taxed at 42.	0%			(abo		greater than capi yer uses derivati		·
	Next \$4,00	D taxed at 48.	0%			Derivation		ital Gains Tax:	011 2010117	
	Bal. \$8,00	taxed at 53.	0%		\$4,240	\$245,000	of inco	me subject to tax t		
	\$60,00	Normal tax	and surtax	• • • • • • • • • • • • • • • • • • • •	\$22,300	\$245,000	) = 		Total tax	\$122,500
		Retu	rns with tax	rate as mar	ginal rate				th any tax g at tax rate	
Tax rate	Number of	Adjusted gross	Income subject to	Total income tax before	taxed at marginal	Tax generated at marginal	1	Number of	Income taxed at marginal	Tax generated
	returns	income (Dollars)	tax (Dollars)	credits (Dollars)	rate (Dollars)	rate (Dollars)		returns	rate (Dollars)	at tax rate (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)		(10)	(11)	(12)
Example 1. — Data Reported on Joint Return With Norma	Tax and Su	rtax Only		1			—, r			
10 percent 15.0 percent 1c.0 percent							1	1 1 1	1,000 1,000 1,000	140 150
17.0 percent							71	1	1,000	160 170
19.0 percent. 22.0 percent	1	16,000	11,000	2,040	3,000	<del>0</del> 60	_] [_	1	4,000 3,000	760 660
Example 2. —Data Reported on Joint Return With Capital	Gains Tax a	nd Normal 1	ax and Sur	tax						
14.0 percent. 15.0 percent. 15.0 percent.								1	1,000	140 150
19.0 percent. 19.0 percent.							1	1 1 1	1,000 1,000 4,000	160 170 760
22.0 percent							24	1	4,000	880
25.0 percent. 28.0 percent. 32.0 percent.							11	1 1	4,000 4,000 4,000	1,000 1,120 1,280
3a.J percent							} {	1	4,000	1,440
39.0 percent. 42.0 percent. 45.0 percent.							1/	1	4,000 4,000 4,000	1,560 1,680 1,800
43.0 percent.							1	i	4,000 8,000	1,920
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	11	<sup>2</sup> 70,000	²65,000	24,800	5,000	2,500		1	5,000	2,500
53.5 percent	1	70,000	65,000	24,800	8,000	4,240	<u> </u>	i	8,000	4,240
Example 3. — Data Reported on Joint Return With Capital	Gains Tax O	nly					<b>—</b> [			
50.6 percent (alternative tax computation returns with capital gains tax only)	1	250,000	245,000	122,500	245,000	122,500	77	1	245,000	122,500
Summary of Data Reported on the Above Three Joint Ret	ırns									
T tal	3	336,000	321,000	149,340	261,000	129,900		33	321,000	149,340
1.0 percent 2.0 percent 2.0 percent								2 2 2	2,000 2,000 2,000	280 300 320
Y., percent.							27	2 2	2,000	340 1,520
22.0 priesti	1	16,000	11,000	2,040	3,000	560	11	2	7,000	1,540
24.1 f :							{ }	1 1	4,000 4,000	1,120
3r. f								1	4,000 4,000	1,440 1,560
444 p							17	1 1	4,000 4,000 4,000	1,680
H5.							43	1 1	4,000 8,000	1,920 4,000
'. provide differential tax computation returns with	11	490,000	45,000	<sup>2</sup> 24,800	5,000	2,500		1	5,000	2,500
See percent interestive tax computation return, with approximately tax (n), yellow (n)	1	250,000	245,000	122,500	245,000	122,500		1	245,000	122,500
53.2 per e tirri	1	70,000	65,000	24,800	8,000	4,240		1	8,000	4,240

Table 3.3 — RETURNS WITH INVESTMENT CREDIT: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

	T														
			Adjusted		and wage				profess		$\perp$			LTM	
Adjusted gross income classes	Number of	Number of	gross income	Number	Amoun	_	et profi	mount	Number	t loss	int -	Net p		Net 1	
classes	returns	exemptions	(Thousand	of	(Thousar	id 5	(Th	ou sand	of	(Thou	,	of	Amount (Thousand	of	Amount (Thousand
	(2)	(2)	dollars)	returns	(5)			llars)	return	3077		returns	dollars)	returns	dollars)
	(1)	(2)	(3)	(4)	(2)	(6	<u> </u>	(7)	(8)	(9)	-	(10)	(11)	(12)	113)
Grand total	2,072,466	7,555,287	35,915,286	1,143,908	9,154,3	_	-	,596	96,4		,600	599,262	3,353,973	-	618,793
Taxable returns, total	1 '	6,550,689	34,509,017	1,032,063	1			310,506	84,1		,704	467,046	2,827,512		509,988
Under \$5,000 \$5,000 under \$10,000		524,513 2,112,674	836,282 4,465,035	104,648 359,275	269,6 1,802,7	37 62 78 193		.82,317 954,719	9,7 29,9		,026	96,354 215,446	242,650 977,755		39,851 123,831
\$10,000 under \$15,000	359,572	1,371,695	4,368,295	216,148 102,831	1,616,3	43 145	,184 1,1	.89,162	17,4	97 28	,998	93,107	707,198	29,955	60,989
\$15,000 under \$20,000 \$20,000 under \$50,000	181,520 342,520	696,906 1,377,063	3,133,826 10,469,230	182,024				49,261 73,640	0,3 12,6		,532	28,492 29,262	316,806 480,050		37,571 103,220
\$50,000 under \$100,000	87,074	367,598	5,797,020	49,781		00 34	,275 1,0	45,447	4,8	56 51	,911	3,584	81,072	6,453	63,221
\$100,000 under \$200,000 \$200,000 under \$500,000	19,310 5,031	76,464 18,936	2,556,445 1,456,846	12,708 3,646	214,9	30	914	99,50 <sub>6</sub> 90,291		14 32	,516	042 132	18,420 2,693		38,467 24,871
\$500,000 under \$1,000,000 \$1,000,000 or more	926 393	3,425 1,415	ь2ь,530 799,508	693 309				15,976	2		,063	20 7	801 67		10,306 7,661
Nontaxable returns	255,065	1,004,598	1,406,269	111,845				90,090	12,2	1	,896	132,216	520,401		108,805
Nonderable	,				1		ales of c				<u> </u>				
Adjusted gross income	Net	profit	tnership Ne	t loss	-	Net ga		aprivar	Net lo	oss	- Do	Net ga		er than capi Net	
classes	Number	Amount	Number	Amour	1.6	umber	Amount		mber	Amount	N	umber	Amount	Number	Amount
	of returns	(Thousand dollars)	of returns	(Thousa	and	of turns	(Thousand dollars)		of urns	(Thousand dollars)		of eturns	(Thousand	of returns	(Thousand
	(14)	(15)	(16)	(17)		18)	(19)		20)	(21)		(22)	(23)	(24)	dollars) (25)
Grand total	467,982	7,057,83	87,50	7 413,	<b>65</b> 6 8	69,747	3,109,627	1.	48,890	94,17	7	15,503	17,912	6Ü,534	52,479
Taxable returns, total	432,257	6,907,78		-		-	2,959,941	+	36,703	87,41		11,837	15,796	49,594	46,278
Under \$5,000	32,482	78,83	5,01	0 3,6	688	77,962	43,613		13,648	7,44		(×)	(*)	4,389	730
\$5,000 under \$10,000 \$10,000 under \$15,000	95,180 76,773		3 13,56 6 12,89			19,385 34,257	168,322		25,158	12,97 15,08		3,391 2,297	2,430	15,3el 11,1e3	5,366 4,418
\$15,000 under \$20,000	51,248	548,29	7,60	2 18,	872	76,340	123,047	1 3	16,243	10,22	0	1,450	910	5,048	7,140
\$20,000 under \$50,000 \$50,000 under \$190,000	123,250 40,955	1,662,66	1			74,625 55,852	495,754	1	41,057	28,18	- 1	2,013	5,11o 1,078	8,944 3,141	14,786 7,687
\$100,000 under \$200,000	9,570	673,12	5 3,53	2 54,	202	14,383	392,815	i	2,840	2,39	2	183	1,372	996	3,273
\$200,000 under \$500,000 \$500,000 under \$1,000,000	2,312 372	304,54; 91,670				4,258 844	422,160		524 ol	46 5		78 29	1,543 122	413 88	2,012 489
\$1,000,000 or more	47,60	7 16	9 21,0	630	366	441,362		25	2	1	9	273	51	377	
Nontaxable returns	150,04	7 6,18	ó 41,0	021 1	11,475	149,084	:	12,187	6,75	8	3,666	2,116	10,940	6,201	
							Rents						Royalt		
Adjusted gros	s income cl	asses				ncome Amoun	t. n.		t loss	ount		let income	mount	Net 1	Amount
					mber of	******	- Nu	mber of			Number	01.	ano care		
				1 1	returns	(Thousa	nd r	eturns		usand	retur		housand	Number of returns	(Thousand
				,		dollar	nd F		dol	lars)			(bilars)	returns	(Thousand dollars)
Chand total					(26)	dollar (27)	nd r	28)	do (	29)	(30)	d	(31)	returns (32)	(Thousand dollars)
Grand total					(26) 326,914	dollar (27) 603,	nd r *) (	28) 171 <b>,2</b> 50	do (	(lars) 29) 37,437	(30) 80,	,799	(31) 235,705	(32) 7,320	(Thousand dollars) (33)
Taxable returns, total					(26) 326,914 299,724	dollar (27) 603,	756	28) 171,250 162,44	3 . 2.	(lars) 29) 37,437 30,003	(30) 80, 73,	,799	(31) (31) 235,705 226,607	(32) 7,320 7,310	(Thousand dollars) (33) 28,253 22,167
Taxable returns, total					(26) 326,914 299,724 20,918 83,328	603, 500, 25, 93,	756 077 669	28) 171,250 162,441 13,421 39,560	3 . 2. 7 . 2. 1	29) 37,437 30,003 9,674 25,218	(30) 80, 73, 5, 18,	,799 ,160 ,420 ,509	(31) 235,705 226,607 5,545 15,296	7,320 7,310 (*)	(Thousand dollars) (33)
Taxable returns, total					(26) 326,914 299,724 26,918 83,328 58,476 33,201	6011ar (27) 603, 500, 25, 93, 71, 57,	756 077 0077 009 122 124 004	28) 171,250 162,447 13,421 39,569 32,542 19,269	7 2.	(lars) 29) 37,437 30,003 9,674 25,218 33,944 17,564	(30) 80, 73, 5, 18, 12, 7,	,799 ,160 ,420 ,509 ,786 ,197	(31) 235,705 226,607 5,545 15,296 14,125 16,063	7,320 7,320 7,310 (*) 1,992	(Thousand dollars) (33) 28,253 22,167 (*) 812
Taxable returns, total					(26) 326,914 299,724 26,918 83,328 58,476 33,201 71,565	dollar (27) 603, 500, 25, 93, 71, 57, 182,	756 077 669 122 124 004 052	28) 171,250 162,44° 13,42; 39,56° 32,542 19,26° 40,734	3 . 2.	29) 37,437 30,003 9,674 25,218 33,944 17,564 69,710	(30) 80, 73, 5, 18, 12, 7, 18,	,799 ,160 ,420 ,509 ,786 ,197 ,349	(31) 235,705 220,007 5,545 15,290 14,125 10,003 55,345	7,320 7,310 (*) 1,992 2,449	(Mousand dollars) (33)  28,253  22,167 (*) 812 4,970
Taxable returns, total					(26) 326,914 299,724 26,918 83,328 58,476 33,201 71,565 20,133 4,622	dollar (27) 603, 500, 25, 93, 71, 57, 182,	756 () () () () () () () () () () () () ()	28) 171,250 162,447 13,421 39,566 32,542 19,266 40,734 12,737 3,014	7 2.	29) 37,437 30,003 9,674 25,218 33,944 17,564 69,710 40,281 16,917	(30) 80, 73, 5, 18, 12, 7, 18,	,799 ,160 ,420 ,509 ,786 ,197 ,349 ,950 ,691	(31) 235,705 226,607 5,545 15,296 14,125 16,03 55,345 42,232 32,368	7,320 7,320 7,310 (*) 1,992 2,449 1,083 520	(Mousand dollars) (33) 28,253 22,167 (*) 812 4,070 5,016
Taxable returns, total					(26) 326,914 299,724 20,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147	dollar (27) 603, 500, 25, 93, 71, 57, 182, 80, 333, 11,	756 077 069 122 124 004 052 478 226 207	28) 171,250 162,447 13,421 39,56 32,542 19,269 40,734 12,730 3,014 885	3 2.77 2.11 1.19 1.19 1.19 1.19 1.19 1.19 1.19	29) 37,437 30,003 9,674 25,218 333,944 17,564 69,710 40,281 10,917 10,762	(30) 80, 73, 5, 18, 12, 7, 18,	799 160 420 509 786 197 349 250 691 933	(31) 235,705 220,607 5,545 15,296 14,125 10,003 55,345 42,232 32,308 24,574	7,320 7,320 7,310 (*) 1,992 2,449 1,083 520 199	(Thousand dollars) (33) 28,253 22,107 (*) 812 4,370 5,010 6,004 3,205
Taxable returns, total					(26) 326,914 299,724 26,918 83,328 58,476 33,201 71,565 20,133 4,622	6011ar (27) 603, 500, 25, 93, 71, 57, 182, 80, 33, 11, 4,	756 () () () () () () () () () () () () ()	28) 171,250 162,447 13,421 39,566 32,542 19,266 40,734 12,737 3,014	30 L L L L L L L L L L L L L L L L L L L	29) 37,437 30,003 9,674 25,218 33,944 17,564 69,710 40,281 16,917	(30) 80, 73, 5, 18, 12, 7, 18,	,799 ,160 ,420 ,509 ,786 ,197 ,349 ,950 ,691	(31) 235,705 226,607 5,545 15,296 14,125 16,03 55,345 42,232 32,368	7,320 7,320 7,310 (*) 1,992 2,449 1,083 520	(Mousand dollars) (33) 28,253 22,167 (*) 812 4,070 5,016
Taxable returns, total  Under \$5,000 under \$10,000. \$5,000 under \$15,000. \$12,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$50,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$200,000 under \$500,000.					(26) 326,914 299,724 26,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147 219	6011ar (27) 603, 500, 25, 93, 71, 57, 182, 80, 33, 11, 4,	756 0777 069 122 124 0004 052 478 207 575 620	28) 171,250 162,447 13,421 39,566 32,542 19,266 40,737 3,014 861 179	30 2 2 3 3 4 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4	29) 37,437 30,003 9,074 25,218 33,944 17,564 69,710 40,281 10,762 4,238	(30) 80, 73, 5, 18, 12, 7, 18,	799 1160 420 509 786 1197 349 -250 691 933 207	(31) 235,705 220,607 5,545 15,290 14,125 10,003 55,345 42,232 32,368 24,574 10,105	7,320 7,320 7,310 (*) 1,992 2,449 1,083 520 199 54	(Mousand dollars) (33) 28,253 22,167 (*) 812 4,370 5,016 6,064 3,205 1,823
Taxable returns, total					(26) 326,914 299,724 20,918 83,328 58,470 33,201 71,505 20,133 4,622 1,147 219 115 27,190	dollar   (27)   603,   500,   25, 93, 71, 577, 182,   80, 33, 11, 4, 1, 37.   Estates	756 0777 069 122 124 1004 052 207 207 207 279 207 279 207 279 207 279 207 279 207 207 207 207 207 207 207 207 207 207	28) 171,250 162,44 13,42:39,56 32,54:19,266 40,734 12,730 3,014 888 177 97 8,801	dot   ()	29) 37,437 30,003 9,074 25,218 33,944 17,564 9,710 40,281 16,917 10,762 4,238 1,695 7,434	(30) 80, 73, 5, 18, 12, 7, 18, 0, 2,	799 100 420 509 786 197 349 950 691 933 207 118	6Hars) (31) 235,705 220,607 5,545 15,296 14,125 10,003 55,345 42,132 32,368 24,574 10,105 10,904	7,320 7,320 7,310 (*) 1,992 2,449 1,083 520 199 54 21	(Mousand dollars) (33) 28,253 22,167 (*) 812 4,370 5,016 6,069 3,205 1,923 870 (*)
Taxable returns, total					(26) 320,914 299,724 20,918 83,328 558,470 33,201 71,505 20,133 4,622 1,147 219 115	dollar   (27)   603,   500,   25, 93, 71, 577, 182,   80, 33, 11, 4, 1, 37.   Estates ome	756 077 077 099 122 124 090 125 126 127 127 128 128 129 129 129 129 129 129 129 129 129 129	28) 171,250 162,447 13,421 39,56 32,544 19,269 40,734 12,737 3,011 888 177 97 8,801	do   ()	29) 37,437 30,003 9,074 25,218 33,944 17,564 9,710 40,281 16,917 10,762 4,238 1,695 7,434	(30) 80, 73, 5, 18, 12, 7, 18, 0, 2, Small	799 100 420 509 786 197 86 197 86 991 933 207 118 633	(31) (31) 235,705 220,607 5,995 15,290 14,129 10,003 55,349 42,232 32,368 24,574 10,105 10,904 9,008	(32) 7,320 7,310 (*) 1,992 2,449 1,083 520 199 54 21 1**) ions	(Mousand dollars) (33) 28,253 22,167 (*) 812 4,070 5,016 6,064 3,205 1,223 870
Taxable returns, total  Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$50,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 or more				Num	(26) 320,914 299,724 20,918 83,328 58,470 33,201 71,503 4,622 1,147 219 115 27,190  Net inc	dollar   (27)   603,   500,   25, 93, 71, 577, 182,   80, 33, 11, 4, 1, 37.   Estates	756 077 669 122 124 004 0052 4778 226 220 207 575 575 020 679 and trust	28)  171,250  162,447  13,425  39,566  32,542  19,266  40,733  3,014  88: 177  8,801  s let loss	dot   ()	29) 37,437 30,003 9,674 25,218 33,944 17,564 69,710 44,281 16,917 16,762 4,238 1,695 7,434	(30) 80, 73, 5, 18, 12, 7, 18, 2, Small	799 100 420 509 786 197 349 950 691 933 207 118	(31) (31) (35),705 (250,007 (5,545 (5,296 (14,125 (10,003 (32,368 (24,574 (10,105 (10,904 (9,008 (Number of Number o	(32) 7,320 7,310 (*) 1,992 2,449 1,083 520 199 54 21 (*)	(Thousand dollars) (33) 28,253 22,107 (*) 812 4,370 5,010 6,000 3,205 1,823 870 (*)  Other sources (Thousand
Taxable returns, total  Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$50,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 or more				Num	(26) 320,914 299,724 20,918 83,328 58,470 33,201 71,502 20,133 4,022 1,147 219 115 27,190  Net inc	dollar   (27)	756 077 077 069 122 124 0052 473 226 227 7575 020 077  Number return	28)  171,250  162,444  13,42:39,566  32,544  19,268  40,733  3,014  88:177  9,98  8,801	3 2. ( 2 2 2 2 2 2	Ne   Number return	(30) 80, 73, 5, 18, 12, 7, 18, 5, 2,  Small t profi	799 100 420 509 786 197 86 197 86 197 118 11 busines 1t Amount Thousand dollars)	(31) (31) 235,705 220,607 5,595 15,206 14,125 16,003 55,349 42,232 23,308 24,574 10,105 10,904 9,008 s corporat Net Number of returns	(32) 7,320 7,310 (*) 1,992 2,449 1,083 520 199 54 21 (*) ions 1Doss Amount (*Dousand dollars)	(Thousand dollars) (33) 28,253 22,167 (*) 812 4,370 5,016 6,064 3,205 1,923 870 (*)  Other sources (Thousand dollars)
Taxable returns, total	s income cl	asses		Hum re	(26) 320,914 299,724 20,918 83,328 58,476 33,201 71,505 20,133 4,622 1,147 2119 115 27,190  Net inc	dollar   (27)   603,   500,   25,   93,   71,   57,   182,   80,   33,   11,   4,   1,   37.   Estates   Amount (Thousand dollars) (35)	756  7756  7756  7756  7756  7756  7756  7756  7756  7756  7757  7756  7757  7	28)  171,250  162,44°  13,42° 39,56° 32,544° 19,26° 40,733 12,73° 3,012 88° 17° 8,80° 5  let loss	dol	Number return (38)	(30) 80, 73, 5, 18, 12, 12, 18, 0, 2, 7, Small	799 100 420 509 786 1197 349 450 691 933 207 118 639 11 busines  tt  **Mmount **Mousand dollor***) (39)	(31) (31) (32),705 (35),705 (20,607 (5,545 (5,296 (14,125 (16,063 (16,063 (16,74 (10),105 (10),904 (10),904 (10),904 (10),908 (10),908 (10),908	(32) 7,320 7,310 (1) 1,992 2,449 1,083 520 199 54 21 11) ions 10ss Amount (Mousend dellers) (41)	(Thousand dollars) (33) 28,253 22,107 (*) 812 4,970 5,000 0,000 1,923 870 (*)  Other sources (Thousand dollars) (42)
Taxable returns, total	s income cl	asses		Num re	(26) 320,914 299,724 20,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147 219 115 27,190  Net includer of turns 34) 52,926	dollar   (27)   603,   500,   25,   93,   71,   57,   162,   600,   33,   11,   4,   1,   37.   Estates   Estates   Ome   Amount (Thousand dollars) (35)   197,004	756  (756  (7756	28)  171,250  102,44'  13,42: 39,566' 40,73' 19,266' 8,80: 177  8,80: 5  of (4) 6,73' 6,80: 6,80: 6,90' 6,90	dol	Ne   Number return (32)	(30) 80, 73, 81, 81, 82, 77, 18, 92, 77, Small t profit	799 100 420 509 786 197 349 950 691 933 207 118 639 Li busines it Amount Thousand dollars) (39)	(31) (31) (32),705 (20,607 (5,595 (5,296 (14,125 (16,063 (14,125 (16,063 (14,125 (16,063 (16,1	returns (32) 7,320 7,310 (*) 1,992 2,449 1,083 520 199 54 21 (*) ions [loss Amount (*Mousend dellars) (41) 10c,200	(Thousand dollars) (333) 28,253 22,167 (*) 812 4,970 5,016 6,064 3,205 1,823 870 (*)  Other sources (Thousand dollars) (42) 117,501
Taxable returns, total  Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$50,000 under \$50,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more  Nontaxable returns  Adjusted gross Grand total  Taxable returns, total	s income cl	asses		Num re	(26) 320,914 299,724 20,918 83,328 58,476 58,476 20,133 4,622 1,147 217 115 27,190  Net includer of turns 34) 52,920 51,016	dollar   (27)   603,   500,   25,   93,   71,   57,   182,   80,   33,   11,   4,   1,   37.   Estates   Estates   Ome   Amount (Thousand dollars) (35)   197,004   192,892	756  7756  7756  7756  7756  7756  7756  7756  7756  7756  7757  7	28)  171,250  102,44  13,42: 39,505  19,266  40,73  12,73  88: 177  8,80: 5  6  6  6  6  6  6  6  6  6  6  6  6	dold   (   1   1   1   1   1   1   1   1   1	Number return (3E)   109,"	(30) 80, 73, 81, 81, 82, 77, 18, 90, 21, 8 mall	799 100 420 509 786 197 349 950 691 933 207 118 639 11 busines  t Amount Thousand dollars) 1,285,5:4	011ars) (31) 235,705 220,607 5,595 15,290 14,125 16,003 24,574 10,105 10,904 9,008 s corporat Net Number of returns (40) 32,811 30,031	returns   (32)	(Thousand dollars) (33) 28,253 22,107 (*) 812 4,370 5,010 6,000 1,923 870 (*)  Other sources (Thousand dollars) (42) 111,501
Taxable returns, total	s income cl	asses		Riam	(26) 320,914 299,724 20,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147 215 27,190  Net inc iber of turns 34) 52,926 51,016 (*)	dollar   (27)   603,   500,   25,   93,   71,   57,   182,   80,   33,   11,   4,   1,   37.   Estates   Amount (Thousand dollars) (35)   197,004   192,892   192,413	756  7757  7	28) 171,250 102,44' 13,42: 39,50' 19,26' 40,734 88:17' 9' 8,80: s cet loss of (1,0)	dold	Ne   Number return   (38)   109, (10)   100, (10)	(30) 80, 73, 5, 18, 12, 7, 18, 9, 2, Small	7,799 1100 420 5,509 7,786 1197 3349 950 691 933 207 118 639 11 busines it Amount Thousand dollars) (39) 1,285,514 1,275,078 (+) 35,950	(40)  32,511  325,705  220,607  5,595  15,290  14,125  10,003  22,303  24,574  10,105  10,904  9,008  secorporat  Net  Number of returns  (40)  32,811  30,031  (+) 2,987	returns   (32)	(Thousand dollars) (33) 28,253 22,167 (*) 812 4,970 5,016 6,064 3,205 1,823 870 (*)  Other sources (Thousand dollars) (42) 117,732 1,732 8,982
Taxable returns, total	s income cl	asses		Numre ((	(26) 320,914 299,724 20,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147 215 27,190  Net inc iber of iturns 34) 52,920 6(*) 12,401 5,184 4,930	dollar   (27)   603,   500,   25,   93,   71,   57,   182,   80,   33,   11,   4,   1,   37.   Estates   Amount (Thousand dollars) (35)   197, oc4   192,892   1,   25,855   1,   25,855   11,225   11,	756 077 009 122 124 0052 1478 226 220 207 575 620 679  Number retur (30) 4,	28) 171,250 162,44* 13,42: 39,56* 19,26* 40,734 12,73* 3,01e 88: 177 97 8,803 s let loss (1	dold   (   dold   (	Ne   Ne   Ne   Ne   Ne   Ne   Ne   Ne	(30) 80, 73, 5, 18, 12, 7, 18, 2, 5, 5mal t prof) 0 of (3) 779 1 779 1 779 1 779 1	7,799  1,100  420  5,509  7,786  1,197  3,459  8,951  8,933  207  118  11 busines  11 thusines  11 flousand doilors  (39)  1,275,078  (*)  35,950  42,427  73,775	(31) (31) (31) (35),705 (35),705 (26),607 (5,545 (5),296 (14),125 (16),03 (32),363 (24),574 (40) (32),812 (40) (32),812 (40) (40) (40) (40) (40) (40) (40) (40)	returns (32) 7,320 7,310 (*) 1,992 2,449 1,083 520 199 54 21 (*) ions [loss Amount (Mousand dollars) (41) 10c,200 1,55,279 1,429 11,259 11,259	(Thousand dollars) (33) 28,253 22,107 (*) 812 4,970 5,010 6,004 3,205 1,923 870 (*)  Other sources (Thousand dollars) (42) 111,901 114,78c 117,322 8,987 24,690 13,305
Taxable returns, total	s income cl	asses		Rum	(26) 320,914 299,724 20,918 83,328 58,476 33,201 71,565 20,133 4,622 1,147 219 115 27,190  Net inc iber of iturns 34) 52,920 51,016 (*) 12,401 5,184 4,930 14,300	dollar   (27)   603,   500,   25,   93,   71,   57,   182,   80,   33,   11,   4,   1,   37.   Estates   Amount (Thousand dollars) (35)   197,004   192,832   1,   22,413   5,855   11,225   27,54.	756  7756  7756  7756  7756  7756  7756  7756  7756  7756  7757  7756  7756  7756  7756  7756  7756  7756  7756  7756  7756  7756  7757  7	28)  171,250  102,44*  13,42: 39,50* 39,50* 19,26* 40,773  88: 3,012 88: 3,012 88: 61 loss  of (1,00) 107 450  107	dold   (   dold   (	Ne   Number return   (38)   (10)   (1)	(30) 80, 73, 88, 12, 7, 18, 12, 7, 18, 12, 7, 18, 12, 17, 18, 12, 17, 18, 12, 17, 18, 12, 17, 18, 12, 17, 18, 12, 17, 18, 12, 18, 12, 17, 18, 18, 12, 17, 18, 18, 18, 18, 18, 18, 18, 18, 18, 18	7,799  1,100  420  5,509  7,786  1,197  3349  950  891  933  207  118  11 busines  1t Amount Thousand deliars  6011ars  1,285,274  1,275,078  (*)  15,950  42,427  73,575  437,864	(31) (31) (31) (35),705 (36),607 (5,545 (5,296) (14,125) (16,003) (55,345) (14,125) (16,003) (55,345) (14,125) (10,103) (10,103) (10,103) (10,104) (10,105)	returns (32) 7,320 7,310 (*) 1,992 2,449 1,083 520 199 54 21 (*) ions [loss Amount (Thousand dellars) (41) 10c,300 159,279 (-) 8,020 21,429 50,313	(Thousand dollars) (33) 28,293 22,167 (*) 812 4,070 5,016 6,064 3,205 1,923 870 (*)  Other sources (Thousand dollars) (42) 111,001 114,78c 11,732 8,987 24,690 13,330 37,514
Taxable returns, total  Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more.  Nontaxable returns.  Adjusted gros  Grand total.  Taxable returns, total Under \$5,000 \$5,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$15,000 \$20,000 under \$20,000 \$20,000 under \$50,000 \$20,000 under \$50,000	s income cl	asses		Numre ((	(26) 320,914 299,724 20,918 83,328 58,470 33,201 71,565 20,133 4,622 1,147 217 115 27,190  Net inc aber of turns 34) 52,920 51,010 (*) 12,401 5,184 4,930 4,930 4,930 6,490 2,521	dollar   (27)   603,   500,   25,   93,   71,   77,   182,   80,   33,   11,   4,   1,   37.   Estates   Amount (Thousand dollars) (35)   197, oct   192, 892   1, 255   47, 54,   30,480   20,991   30,480   30	756 077 077 089 122 124 004 0052 478 226 220 207 575 620 679  Number retur (30) 4, 4, 1,	28) 171,250 162,44* 13,42: 39,56* 19,26* 40,734 3,01e 88: 177 90 8,803 s let loss of (1,000) (2,000) (3,000) (4,000) (	dold   (   dold   (		(30) 80, 73, 5, 18, 12, 7, 18, 9, 2,  Small t proff of (3) 60 60 60 60 60 60 60 60 60 60 60 60 60	7,799  1,100  420  5,509  7,786  1,197  3,49  3,	031 (31) (31) (31) (31) (31) (31) (32),705 (22),007 (5,545 (15,290 (14,125 (15),345	returns (32) 7,320 7,310 (*) 1,992 2,449 1,083 520 199 54 21 **) ions [liss Amount (Thousand dollers) (41) 10c,200 155,279 11,259 50,313 24,100 12,641	(Thousand dollars) (33) 28,293 22,167 (*) 812 4,070 5,016 6,064 3,205 1,923 870 (*)  Other sources (Thousand dollars) (42) 111,011 114,78c 11,732 8,986 24,690 13,332 37,514 20,491 8,146
Taxable returns, total	s income cl	asses		Hum re	(26) 320,914 299,724 20,918 83,328 58,470 33,201 71,50 20,133 4,022 1,147 219 115 27,190  Net inc ber of turns 34) 52,920 51,010 (*) 12,401 5,184 4,930 14,300 0,440	dollar   (27)   603,   500,   25,   93,   71,   57,   182,   80,   33,   11,   4,   1,   37.   Estates   Ome   Amount   (7housand dollars)   (35)   197, 0t4   192,892   (1)   22,413   5,855   11,225   47,544   30,430   430	756 077 077 077 089 122 124 0052 478 226 207 575 502 679  Number retur (30) 4, 4, 1,1	28) 171,250 162,44 13,42: 39,56: 19,266 40,733 3,011 88: 177 97 8,80: 5 set loss of (1 6,00) 6,00 107 450 6,78	dold   (	Ne   Ne   Ne   Ne   Ne   Ne   Ne   Ne	(30) 80, 73, 5, 18, 12, 7, 18, 9, 2, 7, Small From G G G G G G G G G G G G G G G G G G G	7,799  100 420 509 786 197 786 197 786 197 3349 956 197 118 11 busines 1t Thousand dollars) (39) 1,285,2'4 1,275,078 (*) 35,950 42,427 73,575 437,864 337,866	(31)   (31)   (31)   (31)   (31)   (31)   (32),705   (32),705   (32),705   (32),706	returns (32) 7,320 7,310 (*) 1,992 2,449 1,083 520 199 54 21 **) ions [liss Amount (Thousand dollers) (41) 10c,200 155,279 11,259 50,313 24,100 12,641	(Thousand dollars) (33) 28,253 22,167 (*) 812 4,370 5,016 6,064 3,205 1,823 870 (*)  Other sources (Thousand dollars) (42) 111,501 114,78c 11,732 8,987 24,690 13,3332 24,690 13,3332 37,514

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate total...

\*\*NOTE: Detail may not add to total because of rounding.\*\*

4,772

(+)

1,910

Nontaxable returns.....

obtained by applying the tax rate in the stub to the income subject to tax in column 11.

### TAX CREDITS

After computing his tax liability, a taxpayer was allowed certain credits up to the amount of his tax. In 1967 the amount of these credits totalled \$736 million. The major credits used were for foreign taxes (\$92 million), for retirement income (\$193 million), and for investment in qualifying machinery and equipment (\$444 million). Table 3.3 presents a summary of returns with investment credit.

The investment credit was temporarily suspended by Congress as of October 10, 1966. In general, during the suspension period, the credit was allowed on only the first \$20,000 of investment. The suspension was ended on March 9, 1967.

Briefly, the investment credit was 7 percent of a taxpayer's qualified investment in certain depreciable assets with a useful life of 4 years or more.

Oualified investment was computed as one-third of the cost of property with a life of 4 to 6 years, two-thirds of the cost of property with a life of 6 to 8 years, and the full amount of the cost of property with a life of 8 years or more. If the property qualifying for the credit was disposed of by the taxpayer before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally allowed and the credit that would have been allowed if the computation had been based on a shorter useful life. For 1967, additional tax from recomputing prior year investment credit totalled \$29 million. This compares with \$41 million for 1966.

## METHOD OF TAXPAYMENT

Individuals met their tax liability usually through tax withholding on wages, payments of estimated tax, and payment with the tax return when filed.

If the provisional payments were in excess of the tax liability for the year, the excess amount could be refunded, applied to the purchase of U.S. Savings Bonds, or applied as a credit against the following year's tax.

In general, taxpayers found that their prepayments of tax seldom were exactly equal to their total tax bill. Therefore, \$8.4 billion of the total tax liability of taxpayers with tax due was payable at the time the returns

Table 3.4 - RETURNS WITH TAX OVERPAYMENT, TAX DUE, OR NEITHER OVERPAYMENT NOR TAX DUE, BY ADJUSTED GROSS INCOME CLASSES [Taxable and nontaxable returns]

	Re	turns with t	ax overpayme	nt	Returns	with tax du	e at time of	filing		th neither or nor tax due	verpayment
Adjusted gross income classes	Number of	Total tax liability <sup>1</sup>	Tax- payments <sup>2</sup>	Over- payment	Number of	Total tax liability <sup>1</sup>	Tax- payments'	Tax due	Number of	Tax liability <sup>1</sup>	Tax- payments <sup>2</sup>
	returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	51,167,803	34,386,738	44,552,406	10,165,890	17,503,592	29,989,204	21,549,485	8,439,966	2,980,515	149,192	149 <b>,1</b> 92
Under \$5,000	23,768,641	3,346,750	5,819,016	. ,472 ,363	5,794,011	1,426,323	810,288	616,107	2,321,402	39,185	39,185
\$5,000 under \$10,000	17,780,732	13,141,039	16,022,593	3,881,574	5,924,019	4,958,482	3,72.,174	1,236,348	129,945	60,307	60,307
\$10,000 under \$15,000	7,210,567	9,701,356	11,831,427	.,130,076	3,154,063	5,192,732	4,182,570	1,010,163	20,803	25 <b>,</b> 846	25 <b>,</b> 846
\$15,000 or more	:,407,863	9,197,592	10,879,370	1,681,877	.,631,499	18,411,667	1.,834,453	5,577,348	₿,365	23 <b>,</b> 854	23,854

Table 3.5 - RETURNS WITH TAX OVERPAYMENT BY SIZE OF TAX OVERPAYMENT

			[Taxable at	nd nontaxable	e returns;						
		Total tax	Refi	ınd	Credit on	1958 tax	Tax wi	thheld	Payments declara		Other
Size of tax cverpayment	Number of returns	liability 1 (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	payments <sup>2</sup> (Thousand dollars)
	(1)	(2)	(٤)	( ↔ )	(5)	(b)	(7)	(8)	(9)	(10)	(11)
T-tal	51,167,803	34,386,738	49,:46,414	9,104,059	1,923,049	1,061,836	49,772,469	39,340,354	2,405,857	4,922,841	289,263
1:: \$2: \$2er \$1. \$5er \$1. \$7:en: \$1. \$1en \$1.	5,142,746 4,916,404 4,318,009		6,224,703 :,008,390 4,797,347 4,712,290 :,190,006	V1,311 184,098 297,232 410,945 581,147	148,290 137,310 125,107 111,429 109,593	7,512 9,534	6,205,183 4,993,547 4,800,579 4,723,201 5,201,072	2,394,753 2,107,657 2,251,275 2,418,833 2,994,563	191,901 179,128 154,819 142,504 137,982	127,935 121,825 115,870 112,422 105,985	8,989 10,337 9,129 9,672 9,753
\$1. s den \$1' \$1'. den \$2 \$4 subset \$30 \$7 subset \$400 \$4 subset \$400 \$6 subset \$7 \$6 subset \$600 \$7 subset \$7	4,701,0 m 6,260,531 3,723,576 2,152,262	3,367,841	4,150,066 4,572,172 6,580,643 3,602,836 2,073,698 3,128,962	564,276 787,469 1,476,906 1,237,866 915,360 2,577,449	96,498 142,436 226,982 142,186 111,975 564,381	23,674 50,550 46,250	4,161,282 4,602,089 6,128,316 3,035,282 2,091,014 3,229,502	4,001,819 6,272,598 4,358,537 2,818,465	183,910	99,046 185,352 310,297 258,118 209,242 3,276,749	11,440 18,590 40,223 35,356 27,149 108,625

Cem text for "Explanation of Classifications and Terms" and "Sources of Dat., Description of the Sample, and Limitations of the Data."

1 Includes income tax after credits plus self-employment tax and tax from recomputing prior year investment credit.

2 Taxpayments include tax withheld, payments on 1967 declarations of estimated tax, excess social security tax withheld, credit for nonhighway Federal gasoline tax, tax withheld by regulated investment companies, and nonspecified refundable taxes withheld MOTE: Detail may not add to total because of rounding.

Let Xt: " "part of law if at and Term" and "Source, of Lata, Description of the Sample and Limitations of the Data."

Let Are a metazorical redito plus self-employment tax and tax from recomputing prior year investment credit.

The Library of Social arity taxes withhelf, nonlighway Federal gasoline tax credit, tax withheld by regulated investment companies and nonspecified refundable taxes [Fig. 1].

erson is a contact total occase of rounding

## OVERPAYMENT OF TAX

There were 51.2 million returns which showed an overpayment of tax, an increase of 1.8 million over 1966. For returns with overpayment, the tax liability amounted to \$34.4 billion. As table 3.4 shows, tax prepayments totalled \$44.6 billion, so that the overpayment was equal to \$10.2 billion. Average overpayment was \$198 although this varied by income size class, from \$104 for returns with under \$5,000 adjusted gross income to almost \$700 for returns with \$15,000 or more adjusted gross income.

Of the \$44.6 billion, table 3.5 indicates that \$39.3 billion was due to tax withheld, \$4.9 billion was paid on declarations of estimated tax, and a small amount (\$289 million) was from miscellaneous prepayments and credits. The \$39.3 billion withheld included a substantial amount which resulted from voluntary arrangements in which employees asked their employers to withhold more tax than the amounts required by law.

Some 49.5 million returns specified that all or part of the overpayment be refunded. About \$9.1 billion was claimed as a refund. Tax refunds could be requested in cash or United States Savings Bonds, Series E (with any excess over the bond price being refunded in cash). There were also 1.9 million returns on which the overpayments were credited to tax for 1968. The amount involved was \$1.1 billion.

### TAX DUE AT TIME OF FILING

Not all taxpayers, however, overpaid their tax. Of the 72 million returns filed for 1967 over 24 percent showed a balance of tax due for the year. There were 17.5 million returns showing an amount of tax due at time of filing. This amount totalled \$8.4 billion, an average of about \$482 per return.

On over one-half the 17.5 million returns with tax due the amount payable was under \$125, although 2.9 million returns showed a balance of payable of over \$500.

Table 3.6 presents a summary of returns with tax due. The total tax liability on these returns, almost \$30 billion, was met by tax withheld of \$13.4 billion, estimated-tax payments of \$8.0 billion, and miscellaneous other tax payments (\$137 million).

Table 3.6—RETURNS WITH TAX DUE BY SIZE OF TAX DUE [Taxable and nontaxable returns]

				Tax wi	thheld
Size of tax due	Number of returns	Total tax liability <sup>1</sup> (Thousand dollars)	Tax due at time of filing (Thousand dollars)	Number of returns	Amount (Thousand
	(1)	(2)	(3)	(4)	(5)
Total	17,503,592	29,989,204	8,439,966	11,956,229	13,366,487
Under \$25. \$25 under \$50. \$50 under \$75. \$75 under \$100. \$100 under \$125.	3,264,899 2,168,614 1,622,209 1,219,824 1,043,288	2,143,588 1,569,078 1,339,016 1,086,173 983,048	35,284 78,462 99,430 106,043 116,419	2,838,091 1,604,070 1,178,768 873,584 742,310	1,954,559 1,350,987 1,108,388 860,353 743,722
\$125 under \$150 \$150 under \$200 \$200 under \$300. \$300 under \$400. \$400 under \$500. \$500 or more.	785,401 1,249,208 1,620,072 981,538 642,467 2,906,073	813,914 1,362,533 1,995,733 1,405,179 1,064,605 16,226,337	107,309 216,052 398,467 340,322 287,143 6,655,036	534,070 834,029 1,016,857 584,258 356,155 1,394,037	586,460 942,061 1,210,068 747,944 495,960 3,365,985
		1	L	1	
		1		s on 1967 ration	Other
Size of to	ax due	I			Other tax- payments <sup>2</sup> (Thousand dollars)
Size of to	ax due		decla:	Amount (Thousand	tax- payments <sup>2</sup> (Thousand
Size of to			decla: Number of returns	Amount (Thousand dollars)	tax- payments <sup>2</sup> (Thousand dollars)
			Number of returns (6)	Amount (Thousand dollars) (7)	tax- payments <sup>2</sup> (Thousand dollars)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Tax after credits plus self-employment tax plus tax from recomputing prior year investment credit.

Indestment credit.

Includes excess social security taxes withheld, nonhighway Federal gasoline tax credit, tax withheld by regulated investment companies, and nonspecified refundable taxes withheld

NOTE: Detail may not add to total because of rounding.

# Individual Returns/1967 • Tax Computation and Tax Rates

Table 25.--RETURNS WITH NORMAL TAX AND SURTAX ONLY: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

		Adjus		Įtemized de	ductions	St	andard dec	luction	Exe	mptions	TE	xable	Income tax
Adjusted gross income classes	Number of returns	gros inco (Thous dolls	me Nu	mber of returns	Amount (Thousand dollars)	Numbe retu		Amount (Thousand dollars)	Number of exemptions	Amount (Thousan	d (Th	ncome ousand Hars)	before credits (Thousand dollars)
	(1)	(2	)	(3)	(4)	(5	)	(6)	(7)	(8)		(9)	(10)
Total	59,245,58	4 475,48	0,885 2	8,305,679	54,769,6	20 30,9	39,906	17,767,106	167,019,6	06 100,211	,764 302	,735,939	57,927,193
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000.	627,35 5,122,14 4,516,39 5,053,96	7,65 1 11,31	0,443 9,700 1,275 87,926	6,355 309,333 852,822 1,316,120	1,3 160,5 591,8 1,151,4	40 4,8 51 3,6	520,997 312,811 563,568 737,846	177,107 1,459,019 1,235,544 1,535,523	6,674,7	33 3,391 07 4,004	,824 5	35,657 ,648,504 ,478,611 ,095,564	5,046 378,126 818,471 1,421,165
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	5,063,68 5,022,63 5,150,04 5,085,95 4,465,92	0 27,64 0 33,47 9 38,08	8,179 78,810 30,744	1,644,698 2,094,475 2,481,342 2,794,093 2,633,552	1,743,0 2,539,7 3,370,7 4,265,2 4,397,9	68 2,9 93 2,6 64 2,7	18,991 928,155 668,698 291,866	1,706,313 1,713,730 1,782,976 1,732,205 1,549,702	13,559,8 15,615,6 17,178,4	66 8,135 45 9,369 14 10,307	5,920 15 9,387 18 7,048 21	,242,747 ,258,742 ,955,660 ,776,223 ,606,924	1,956,924 2,473,582 3,110,174 3,602,888 3,803,486
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	3,834,46 10,376,16 2,758,77 1,944,52 201,77	6 124,32 6 46,81 0 54,55	2,887	2,392,938 7,468,615 2,318,570 1,775,556 195,799	4,349,4 15,812,8 6,335,7 7,393,7 1,878,0	29 2,9 50 4	41,528 907,551 440,206 168,964 5,980	1,360,479 2,900,139 439,394 168,639 5,964	38,075,2 10,139,2 7,412,8	69 22,845 41 6,083 75 4,445	5,161 82 3,545 33 7,725 42	,343,167 ,764,518 ,951,719 ,546,060 ,372,181	3,807,606 14,735,156 6,620,180 10,265,992 3,608,436
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	18,80 2,63 26	8 73 1 17	97,953 83,525 93,957 92,393	18,449 2,621 261 80	458,2 199,3 59,1 60,9	75 41	360 17 -	351 11	9,4		3,719 1 5,687 542 144	,905,674 528,447 114,275 111,266	873,945 298,317 72,598 75,102
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	20,383,54 23,559,01 10,376,16 4,926,86	5 173,50 6 124,32	01,273 1 22,887	4,129,329 2,396,400 7,468,615 4,311,335	3,648,3 18,923,1 15,812,8 16,385,2	98 11, 29 2,	254,212 162,616 907,551 615,527	6,113,506 8,139,092 2,900,139 614,369	75,830,4 38,075,2	53 45,498 69 22,845	3,272 100 5,161 82	,501,083 ,940,716 ,764,518 ,529,622	4,579,732 16,797,735 14,735,156 21,814,570
				Tax c	redits					Income to	ax after o	redits	
Adjusted gross income classes	Retiremen	nt income	Inves	tment	Foreig	n tax	0	ther		Amount	As a per	cent of-	Average income tax
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number o		Number of returns	(Thousand	Taxable income	Adjusted gross income	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total······	1,743,792	191,197	2,035,024	417,333	136,289	63,536	25,280	3,816	58,558,341	57,251,397	18.91	12.0	978
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	(*) 105,960 295,082 290,679	(*) 2,982 20,780 26,515	(*) 35,468 67,196 117,825	4,957	5,773	637	6,265	7 221	622,581 5,002,397 4,350,531 4,904,314	5,014 373,647 792,549 1,383,731	14.06 14.11 14.47 15.21	4.8 7.0	8 75 1 182
\$4,000 under \$5,000. \$5,000 under \$0,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000.	246,412 171,099 116,800 87,972 82,573	26,866 22,705 18,523 12,578 10,982	140,369 145,968 143,162 144,866 139,056	20,966 23,975 25,502	5,090 3,383 3,984 5,486 5,115	249 363 732 1,849 1,207	5,36		4,968,808 4,969,466 5,117,757 5,058,847 4,452,228	1,914,323 2,429,517 3,066,417 3,562,928 3,766,271	15.64 15.92 16.18 16.36	8.7 9.1 9.3	9 489 5 599 6 704
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	55,020 142,454 59,574 76,700 9,692	8,634 20,116 8,358 10,502 1,390	120,692 371,665 184,025 343,049 68,327	82,602 44,569 99,810 30,111	3,497 23,917 16,502 46,504 13,801	1,459 4,782 5,167 17,946 9,126	3,00 2,29 2,75 66	539 747 5 178	3,827,088 10,363,364 2,755,946 1,941,734 201,556	3,774,797 14,627,244 6,561,539 10,137,032 3,567,639	16.89 17.67 19.33 23.83 34.40	11.7 14.0 18.5 27.9	7 1,411 2 2,381 8 5,221 17,700
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,430 308 39 13	201 45 6 2	7,665 1,149 119 31	2,049	2,540 584 89 25	3,832 2,330 1,192 12,665	9. 2:		18,764 2,625 257 78	862,162 293,792 70,911 61,884	45.24 55.60 62.05 55.62	40.0	5 111,921 6 275,918
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$15,000 under \$15,000 Returns \$15,000 or more	940,117 513,464 142,454 147,757	77,156 73,422 20,116 20,503	364,244 694,74 371,669 604,372	117,700 82,602	10,862 21,466 23,917 80,044	886 5,610 4,782 52,258	8,05 8,38 3,00 5,83	4 1,099 4 397	19,848,630 23,425,387 10,363,364 4,920,960	4,469,264 16,599,930 14,627,244 21,554,959	15.15 16.43 17.65 24.08	9.5	7 709 7 1,411
					vintion of				C the Dote."				

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data." NOTE: Detail may not add to total because of rounding.

Table 26 . — RETURNS WITH ALTERNATIVE TAX COMPUTATION: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

			Itemized	deductions	Standard d	leduction	Exer	ption	ıs		T	Incom	e subject to	tax	
Adjusted gross income classes	Number of returns	Adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of exemption		unount	Taxable income	Т	otal	Normal tax and surtax rates (balance for partial tax)	Capital gains tax (one-half excess long- term gain)	Income tax before credits
		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)			housand oliers)	(Thousand dallars)		ousand [[ers]	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(	(8)	(9)	(	10)	(11)	(12)	(13)
Total	114,606	14,742,459	110,998	2,134,129	3,608	3,598	387,50	4 2	232,502	12,372,27	3 12,	385,574	8,127,143	4,258,431	5,728,422
Under \$20,000	-	-	-	-	-	-		-	-		-	-	-	-	-
\$20,000 under \$50,000	11,245	435,825	9,864	45,694	1,381	1,381	18,16	9	10,901	377,84	9	375,075	323,970	51,105	145,633
\$50,000 under \$100,000	58,454	4,427,310	56,764	520,527	1,690	1,684	205,20	7 1	123,124	3,781,98	4 3,	780,206	3,267,463	512,743	1,499,512
\$100,000 under \$200,000	32,357	4,334,720	31,917	639,354	440	437	118,97	1	71,382	3,623,56	3 3,	623,272	2,641,249	982,023	1,662,579
\$200,000 under \$500,000	10,015	2,891,277	9,930	495,999	85	84	35,98	8	21,593	2,373,61	2 2,	376,900	1,242,229	1,134,671	1,223,542
\$500,000 under \$1,000,000	1,800	1,212,410	1,792	204,222	8	8	6,54	1	3,925	1,004,26	2 1,	008,661	346,918	661,743	538,358
\$1,000,000 or more	735	1,440,917	731	228,333	4	4	2,62	8	1,577	1,211,00	3 1,	221,460	305,314	916,146	658,798
				Тах	credits						•	1ncom	e tax after	credits	
	Retiremen	nt income	Inves	tment	Foreign	taxes pa	id (	ther	credits				As a p	ercent of-	Average
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number (		numb ret	er of urns	Amour (Thousa dollar	nt ret	er of	Amount (Thousand	Taxable income		income tax after credits (Dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	) (2	0)	(21)	(2	2)	(23)	(24)	(25)	(26)
Total·····	12,387	1,597	37,443	26,62	6 19,5	92 28	065	758	3,	,475 11	4,597	5,668,5	601 45.8	38.45	49,465
Under \$20,000	-	-	-		-	-	-	-		-	-		-		-
\$20,000 under \$50,000	3,006	348	1,790	32.	2 1,7	85	372 (	*)	(*)	) 1	1,245	144,5	38.2	33.17	12,856
\$50,000 under \$100,000	5,384	700	18,917	6,85	3 7,5	38 4.	999	356		76 5	8,454	1,486,8	39.3	33.58	25,437
\$100,000 under \$200,000	2,802	<b>3</b> 78	11,678	8,60	9 6,5	44 6.	504	220		101	2,356	1,646,9	919 45.4	5 37.99	50,899
\$200,000 under \$500,000	968	139	3,893	6,34	8 2,8	38 5	,862	87		112 1	0,009	1,211,0	51.0	41.89	120,996
\$500,000 under \$1,000,000	160	22	808	2,19	7 6	06 2	,236	13		165	1,799	533,7	732 53.1	.5 44.02	296,682
\$1,000,000 or more	67	10	357	2,29	7 2	81 8,	092	7	2,	995	734	645,4	02 53.2	9 44.79	879,294

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 27.—ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES

	7	at dina sum.	a litera	incom.							Tax rate classes	Se		voi 12 ano	מטוני מוטא			!!
	3		1 9	averaring	14 Derc	rcent	15 per	percent	16 pe	percent	17	percent	18 1	percent	19 21	percent	0.7	Dercent
Adomination of Committee of Com		Amount	Mumber	-		Taxable		Taxable		Taxable				Taxable		Taxable		Taxable
	Number of returns	(Thousand		- a	Number of returns	income (Thousand dollars)	Number of returns	Income (Thousand dollars)	Number of returns	income (Thousand dollars)	Number of returns	Income (Thousand dollars)	Number of returns	Income (Thousand dollars)	Number of returns	(Thousand dollars)	of returns	income (Phousand dollars)
	(E)	(2)	(3)	(†)	(5)	(6)	(7)	(8)	(6)	(01)	(11)	(77)	(13)	(14)	(15)	(16)	(12)	(18)
	56, 318, 46 B	Jo., 751, Jan.	1,500	12,356,918 5	58,917,528 4	46,192,775	50,923,433	40,097,382	46,771,343	36,254,257	39,417,884	30,628,312	1,285,250	1,928,336	33,530,753	75,354,367	656,804	871,574
141 \$1,000 \$1,000 mass \$1,000 \$1,000 mass \$1,000 \$1,000 mass \$1,000 \$1,000 mass \$1,000	6.7,352 ,12.,144 ,516, 32 ,351,774	35,057 .,643,14 .,478,611 9,093,866 11,245,108		111	627,352 5,12,144 4,510,391 5,051,974 5,065,490	35,657 1,9e0,330 2,328,179 3,061,458 3,005,532	2,437,233 3,480,357 3,877,764 4,252,947	669,939 1,583,360 2,007,920 2,613,934	342,702 2,949,087 3,287,349 3,591,879	17,592 1,142,453 1,590,871 1,946,714	1,462,269	1,269,780 1,167,741	(*) 69,147 180,035	(*) 20,087 133,490	236,257 2,363,137 2,243,533	1,142,938	1 1 1 1 1	1 1 1 1 1
\$ J.CO under \$0,031 \$ J.C under \$1,330 \$ J.C under \$2,300 \$ J.X under \$2,300 \$ J.X3 under \$25,000	,021,639 ,149,441 ,084,178 ,462,302	15,254,6.3 18,954,352 11,758,068 24,585,240 22,294,794	3,619	21,684	5,021,639 5,149,441 5,082,773 4,462,302 3,826,818	3,965,558 4,386,931 4,572,901 4,123,656 3,621,528	4,418,028 4,734,685 4,840,507 4,336,057 3,745,186	3,212,720 3,876,375 4,281,966 3,982,779 3,533,845	4,078,555 4,603,197 4,777,746 4,371,404 3,795,367	2,661,383 2,533,667 4,06-,455 3,949,937 3,557,300	2,764,931 3,542,681 4,059,982 4,030,787 3,633,537	1,393,976 2,250,908 3,118,338 3,458,106 3,326,254	259,426 250,280 154,269 105,764 73,686	330,817 426,528 289,625 208,386 147,251	1,890,810 2,336,648 3,022,050 3,452,727 3,375,020	3,263,896 3,093,742 3,651,637 5,035,871 6,543,952	37,494 142,547 120,537 97,625 73,287	7,372 75,940 136,558 150,744 137,338
\$1.500 under \$15,000. \$15,000 under \$0,000. \$1.500 under \$0,000. \$1.500 under \$100,000.	0,318,035 5,688,618 1,731,479 200,047	82,231,889 33,036,400 37,218,895 10,815,365	58,132 70,158 224,285 59,286 10,679	532,629 1 915,318 5,705,014 3,338,801 1,209,870	2,682,618 1,731,379 200,875 40,351	10,001,432 2,616,931 1,670,751 190,218 38,178	10,180,647 2,659,897 1,710,142 197,685 39,649	9,861,330 2,587,993 1,649,421 187,073 37,483	10,302,388 2,687,160 1,730,561 200,820 40,294	9,969,622 2,615,153 1,669,863 190,174 38,131	10,124,229 2,657,492 1,709,020 197,620 39,598	9,761,101 2,585,622 1,648,396 187,023 37,436	133,243 28,180 20,950 3,156	265,937 56,311 41,794 6,271 1,338	9,996,418 2,656,106 1,708,392 197,584	32,000,389 10,291,354 6,593,125 754,014 149,414	132,579 27,978 20,895 3,156	258,340 55,563 41,649 6,256 1,326
\$.05,300 under \$500,000. \$50,300 under \$1,000,000. \$1,000,000 or more.	10,824	1,043,077	1,829 118 31	426,166 69,459 59,705	10,478	9,763 1,666 608	10,250	9,533 1,624 588	10,411	9,698 1,646 597	10,175	9,464 1,608 580	201 30 12	407 609 74	10,150 1,718 636	37,604 6,351 2,285	199 30 12	398 60 24
								Tax ra	rate classes-	-Continued								
	ed 22	percent	25 p	percent	27 per	percent	28 per	percent	31 per	percent	32 per	percent	35 percent	ant	36 percent	ent	39 percent	ent
Ad usted gross income classes	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand doffers)	Number of returns	Taxable income N (Thousænd dollars)	Number of returns	Taxable income Nu reported (Thousand reported)	Number of returns	Taxable income (Thousand
	(10)	(20)	(21)	(24)	(23)	(54)	(25)	(36)	(27)	(28)	(56)	(30)	(31)	(35)	(33)	(34)	(35)	(36)
Total	14,218,794	29,398,949	5,531,620	12,077,018	72,448	118,204	2,459,863	6,188,933	47,540	78,734	1,452,685	3,977,968	23,720	41,376	972,794 2,	2,783,912	683,447	2,036,642
Under \$1,000	1111	1111		11111	11111	1111	11111	1111	11111	F F F F F	11111	11111	1111	1 1 1 1 1	1111	( ) ( )	1 1 1 1 1	1 1 1 1 1
\$5,000 under \$6,000 \$5,000 under \$5,000 \$1,000 under \$9,000 \$1,000 under \$10,000	1,143,873 1,240,08. 899,516 679,166 460,022	417,493 1,306,480 1,531,203 1,221,778 831,446	355,966 538,083 370,350	106,395 452,011 574,900	1 1 1 1 1	1111	- 80,581	17,187	1 1 1 1 1	1 1 1 1 7	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1 1	1 1 1 1 I	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	5,191,766 2,626,773 1,724,543 200,408 40,062	7,850,405 8,692,905 6,590,817 759,270 150,034	777,180 1,540,108 1,697,576 200,108 39,845	1,278,544 2,589,662 6,122,988 758,022 149,165	22,836 25,291 20,308 3,141	24,280 45,529 40,425 6,233 1,284	526,699 210,044 1,395,101 196,577 38,895	717,903 309,390 4,203,871 750,056 146,505	4,234 19,241 20,071 3,131 638	1,530 29,739 39,541 6,206 1,271	191,380 140,045 871,087 199,124 39,104	210,167 260,029 2,564,207 753,946 146,079	(*) 18,195 3,101 619	(*) 32,799 6,150 1,228	43,579 115,139 565,515 198,269 38,593	25,358 187,999 1,633,799 750,124 144,028	65,012 375,986 193,775 37,423	80,421 1,037,559 736,825 140,595
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	10,225 1,721 636	37,501 6,301 .,266	10,085 1,692 627	36,905 6,199 2,227	187 29 11	373 58 22	9,733 1,629 604	35,871 5,997 2,153	186 28 11	369 56 22	9,724 1,621 600	35,494 5,914 2,131	180 27 10	358 54 20	9,518 1,589 592	34,722 5,783 2,098	9,155 1,522 574	33,623 5,577 2,041
Footnotes at end of table.	See text for	"Explanation	J.O	Classifications and	nd Terms" and	"Sources	of Data, Desc	Description of	the Sample,	and Limitations	tions of the	Data."						

Table 27. -ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES1-Continued

									Tax rate o	rate classes Continued	otinued								
amount for the form	40 pe	percent	ed [7	percent	19 Z7	percent	43 per	percent	45 per	percent	46 per	percent	48 per	percent	50 pe	percent co	50 percent (alternative tax computation returns with capital gains tax only)	t (alterna returns wi ns tax only	tive tax th capital
ray as cell & Loss as come	Number	Taxable	Number	Taxable income	Number	Taxable	Number of	Taxable	Number	Taxable income	Number	Taxable income	Number	Taxable	Number	Taxable	Number	Taxable e.	One-half excess long- term gain
	returns	(Thousand dollars)	sE	(Thousand dollars)	suu	(Thousand dollars)	rris	(Thousand dollars)	rns	(Thousand dollars)	au.	(Thousand dollars)		(Thousand dollers)	SILLI	(Thousand dollars)	cus	(Thousand dollars)	(Thousand
	(37)	(38)	(39)	(07)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(67)	(05)	(15)	(55)	(53)	(54)	(55)
Total	14,523	26,118	11,779	21,562	516,061	1,565,816	10,084	18,705	409,476 1,	1,243,275	7,545	27,481	322,302	968,316	259,250 1,	1,414,858	617	437,360	452,717
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$3,000 under \$4,000	1 1 1 1 1	4 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 3 1 1	1111	1111	1111	1 1 1 1 1			1 1 1 1 1	1 1 1 1 1	2 3 1 3 4	11111	1111	1111	Liiii
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$1,000	1111	11111	1111	1 1 1 1 1	1 1 1 1 1	1 6 8 8 8	1 1 1 1	1 1 1 1 1	t + + + +	1 1 1 1 1	1 1 1 1 1	1111	1 1 1 1	1111	f 1 1 1 1	1 1 1 1 1	4 1 1 1 1	11111	6 1 <b>1 1</b> 1
\$10,000 under \$15,000 \$20,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$20,000	10,633	18,397	7,913	13,893	20,399 256,511 191,323	15,945 645,778 723,573 138,208	3,046	 6,043 171,1	1,622 170,480 189,644 36,762	371 364,054 702,248 136,805	3,781 2,991 576	12,709	96,385 179,129 36,058	- 178,960 645,012 135,038	56,756 156,740 35,260	- 161,795 921,210	(*) 72 136	(*) 5,254 18,527	(*) 5,254 18,527
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	174 26 10	347	172 26 26 10	340 51 51	8,959 1,484 562	32,875 5,448 1,989	169 25 10	334 50 19	8,938 1,471 559	32,500 5,336 1,961	165 24 9	643 83 83	8,748 1,436 546	32,079 5,284 1,944	8,545 1,410 538	61,034	346 151 112	92,889 89,170 227,466	96,176 93,569 237,910
									Tax rate c	classes Continued	ntinued								
	50 percent (alte computation returns gains tax and normal		mative tax with capital and surtax)2	52	percent	53 pe	percent	55 p	percent	56 pe	percent	58 pe	percent	29 Pc	percent	90 De	percent	61 26	percent
Adjusted Fross income classes	Number	Balance for partial	One-half excess long-term	Number	Taxable	Number	Taxable	Number	Taxable	Number	Taxable	Number	Taxable	Number	Taxable income	Number	Taxable	Number	Taxable
	returns	(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	retums	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand
	(95)	(25)	(85)	(65)	(09)	(61)	(62)	(63)	(64)	(69)	(99)	(67)	(89)	(69)	(20)	(四)	(25)	(73)	(74)
Total	103,093	.,098,103	3,570,009	3,81.5	7,142	163,417	1,251,762	94,311	751,761	1,991	3,821	59,681	491,298	1,029	5,478	39,300	325,868	162	4,257
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	1 1 5 5 5	1111	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3 1 T T 5	1 1 1 1 1	1111	1 1 1 1 1	1 1 1 1 1	)				4 8 1 1		11(11	1 1 1 1		1 1 1 1 1	3 1 1 1 1
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$3,000 under \$9,000 \$9,000 under \$10,000	1 1 1 1 1	11111	1111		3 3 1 1 1	(111)		11111	1111	1 1 1 1	1 1 1 1	1 1 1 1 1	1 1 1 1 1	LIBIB				FFIII	1 1 1 1 1
\$10,000 under \$15,000 \$15,000 under \$50,000 \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	10,687	308,912	47,097 488,463 897,241	574 2,511 545	856 4,832 1,086	28,611 91,240 33,509	109,942 677,150 358,181	10,875	40,077 291,885 319,648	1,326	2,497	3,339 20,819 26,626	9,441	450	2,114	570 9,706 20,829	865. 46,089 191,698	7.55 383 383 383 383 383 383 383 383 383 3	1,162
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or mere	8,467 1,551 596	1,023,741 321,533 296,096	968,711 534,114 634,383	155	309	8,190 1,352 516	86,964 14,300 5,226	7,713	81,797 13,386 4,969	22	286	7,246	77,502 11,702 4,681	131 15 6	779 125 36	6,669 1,101 426	70,973	127	755 119 36
Footnotes at end of table. Sa	See text for	text for "Explanation	ion of Class	of Classifications and Terms	and Terms	" and "Sources	ces of Data,		ion of the	Description of the Sample, and Limitations	Limitation	ns of the Data."	Jata."						

Table 27. -ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES -Continued

													••	ıuı	٠.	_		•••		• • •	٠,
	cent	Taxable income (Thousand dollars)	(06)	784,240	1	1	٠ ،	•	1	1	1	1	1	•	1	1	30,479	219,639	212,689	321,433	
	70 percent	Number of returns	(68)	5,295	ı	1	1 1	1	1	1	,	1	ı	1	1	1	1,225	2,893	838	955	
	rcent	Taxable income (Thousand dollars)	(88)	92,442	ı	1	' '	•	1	1	1	1	ı	•	ı	1	114,928	55,964	15,455	086,5	
	69 percent	Number of returns	(82)	6,672	•	•	1	•		1	1	1	1	,	1	1	1,757	3,652	858	353	
	cent	Taxable income (Thousand dollars)	(88)	120,183		1		1	1	1	1	1	1	1	1	•	1,860 24,732	71,369	16,044	6,177	
	68 percent	Number of returns	(85)	8,760	1	1	1 1	1	•	1	1	,	ì	1	•	1	388 2,704	607.7	895	364	
	cent	Taxable income (Thousand dollars)	(84)	3,540	1	1		•	'	•	•	1	'	1	•	•	1,184	1,929	326	100	
-Continued	67 percent	Number of returns	(83)	200	1	1	1 1	1	,	,	1	•	ı	1	•	•	78	100	17	5	
Tax rate classes—Continued	cent	Taxable income (Thousand dollars)	(82)	165,359	٠	İ	ı <b>I</b>	1	•	•	•	1	1	1	•	•	7,932	85,695	16,811	6,540	4 - 0 - 14
Tex	66 percent	Number of returns	(81)	12,351	-	1	1 1	1	•	ı	1	•	ſ	1	1	•	1,247	671.5	576	384	
	ent	Taxable income (Thousand dollars)	(80)	236,248	1	ı	l I	1	•	•	1	1	1	1	1	•	19,541 94,326	98,029	17,649	6,702	
	64 percent	Number of returns	(62)	17,958	•	ı	• •	1	-	1	1	1	1	1	1	1	2,807 7,982	5.769	1,005	395	:
	cent	Taxable income (Thousand dollars)	(28)	3,871	,	1		•	•	•	1	ı	1	1	1	-	33 <b>1</b> 2,373	7.00	152	474	
	63 percent	Number of returns	(77)	551	1	ı		•	•	•	1	1	ı	,	1	1	319	122	19	9	
	percent	Taxable income (Thousand dellars)	(92)	361,218	٠	1		,	,	•	'	1	4	-	•	•	41,495 184,899	700 307	18,746	6,975	
	62 per	Number of returns	(22)	28,609	,	1	1 1	•	,	1	1	1	ı	1	'	'	6,083	707	1,073	421	
		Adjusted gross income classes		Total	Under \$1,000	\$1,000 under \$2,000	\$2,000 under \$3,000	\$4,000 under \$5,000	\$5.000 under \$6.000	\$6.000 under \$7.000	\$7,000 under \$8,000	\$8,000 under \$9,000	\$9,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000.		\$500,000 under \$1,000,000	\$1,000,000 or more	State Communication of the Com

See text for "Explanation of Classifications and Terms" and Sources of Data, Description of the Sample, and Limitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Inceed asta are not comparable with that shown for previous years. See explanation in text.

All returns except income averaging returns.

These returns are not included in the total because they already appear in the class which is their marginal normal tax and surtax rate.

World: Detail may not add to total because of rounding.

Table 28. - JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAX

						111	aiviauai k	eturns	115	07	· Iax C	,011	ipui	ation and	i iax kati	55	
	percent	Taxable income (Thousand	(16)	21,992,724		1111	6,407,145 8,364,019 6,318,642 720,432 140,335	34,360 5,784 2,007		percent	Taxable income (Thousand dollars)	(32)	818,483	11111	1111	53,475 604,454 125,169	28,927 4,772 1,687
	22 per	Number of returns	(15)	8,725,091	1 1 1 1 1		4,448,934 2,461,445 1,588,116 180,823 35,160	8,647 1,461 506		48 pe	Number of returns	(31)	228,679	[ 1 ] ] ]	1 1 1 1 1	26,731 161,343	7,323
	percent	Taxable income (Thousand	(14)	59,754,349		8,864 431,024 1,802,329 3,734,651 5,740,993	30,754,271 10,015,803 6,361,450 721,303 140,893	34,829 5,889 2,049		percent	Taxable income (Thousand	(30)	1,029,672	1111	1 1 1 1 3	199,317 666,241 127,905	29,629 4,867 1,713
	19 pe	Number of returns	(13)	22,619,193	1 1 1 1	94,709 959,151 2,087,191 2,796,906 2,972,184	9,371,625 2,518,006 1,592,308 181,080 35,276	8,756 1,484 518		45 pe	Number of returns	(67)	289,272	11113	1111	76,441 171,379 32,284	7,497
	percent	Taxable income (Thousand	(12)	24,760,069	22,078	492,325 1,561,178 2,650,120 3,129,908	9,448,756 2,516,672 1,590,465 179,010 35,291	8,767 1,490 521		percent	Taxable income (Thousand dollars)	(87)	1,311,940	11111	11131	451,406 693,058 130,381	30,313 5,024 1,759
rate classes	17 per	Number of returns	(11)	26,826,979	151,246	950,732 2,160,378 3,122,741 3,373,941	9,498,870 2,519,358 1,592,808 181,100 35,304	8,780 1,494 524		42 per	Number of returns	(22)	372,055	11111	1 1 1 1 1	153,925 175,853 32,888	1,672
Tax rate c	percent	Texable income (Thousand dollars)	(01)	28,713,526	34,647	1,471,972 2,581,886 3,439,851 3,515,673 3,281,703	9,523,776 2,517,992 1,590,924 179,031 35,310	8,799 1,498 526	q	percent	Taxable income (Thousand dollars)	(36)	1,702,827	1111	11111	826,243 705,917 132,678	31,032 5,146
	16 per	Number of .	(6)	30,517,221	180,639 930,573	1,961,461 2,952,239 3,682,034 3,607,801 3,317,647	9,543,586 2,520,711 1,593,249 181,120 35,321	8,813 1,499 528	classes-Continued	39 per	Number of returns	(25)	756,882		1111	267,784 178,120 33,441	7,849 1,304 459
	percent	Taxable income (Thousand dollars)	(8)	32,132,294	33,275 524,052 1,414,467	2,297,796 3,180,874 3,812,040 3,653,917 3,331,866	9,548,440 2,518,960 1,591,362 179,047 35,330	8,834 1,506 529	rate	sent	Taxable income (Thousand dollars)	(57)	2,275,250	1 5 1 1 1	11111	1,388,948 712,627 134,780	31,754 5,293 1,848
	15 pe	Number of returns	(7)	33,613,950	166,209 862,867 1,845,189	2,583,546 3,341,100 3,898,858 3,678,219 3,341,153	9,554,230 2,521,527 1,593,679 181,140 35,340	8,850 1,510 533	Tax	36 percent	Number of returns	(23)	662,301	11111	11111	439,269 179,258 33,938	8,027 1,343 466
	percent	Taxable income (Thousand dollers)	(9)	34,936,828	28,336 466,856 1,287,754 2,105,437	2,749,085 3,424,863 3,948,627 3,688,713 3,345,394	9,555,026 2,519,683 1,591,734 179,062 35,347	8,860 1,516 537		percent	Taxable income (Thousand dollars)	(22)	3,193,320	: 1 1 1 1	7111	2,300,915 715,936 136,687	32,482 5,421 1,879
	14 per	Number of returns	(5)	36,245,433	144,194 774,073 1,694,456 2,334,707	2,878,510 3,487,119 3,984,478 3,698,101 3,348,107	9,558,242 2,522,034 1,593,966 181,155 35,355	8,873 1,522 541		32 per	Number of returns	(21)	962,524	( : 3 ] ]	1111	738,204 179,893 34,376	8,205 1,373 473
	Income averaging	Amount (Thousand	(7)	11,424,718	*	19,039	401,595 818,782 5,314,318 3,171,131 1,141,156	404,054 63,598 58,686		ent	Taxable income (Thousand dollars)	(20)	4,916,139	, , , , , ,	1111	43,290 3,975,998 717,939 138,253	33,185 5,554 1,921
cable income	Income	Number of returns	(3)	395,685	*	3,585	45,358 63,478 208,810 56,351 10,059	1,732 108		28 percent	Number of returns	(19)	1,581,318	11111	1111	75,279 1,280,694 180,332 34,737	8,383 1,406 486
Returns with taxable income	Lar <sup>2</sup>	Amount (Thousand	(2)	234,587,740	28,336 500,153 1,846,594 4,071,315	7,020,796 11,181,032 15,654,530 17,724,498 18,826,006	75,272,608 30,772,962 34,114,235 9,774,227 3,788,771	2,100,425 895,134 1,016,118		percent	Taxable income (Thousand dollars)	(18)	9,049,475	11111	11111	30,796 2,265,632 5,852,664 719,398 139,513	33,812 5,690 1,969
Reti	Regular <sup>2</sup>	Number of returns	(1)	36,245,989	144,194 774,073 1,694,456 2,334,707	2,878,510 3,487,119 3,984,478 3,698,101 3,348,107	9,558,242 2,522,034 1,593,966 181,176 35,411	9,124		25 per	Number of returns	(17)	3,255,632	11111	11111	92,077 1,375,794 1,561,705 180,603 34,995	8,526 1,435 498
		Adjusted gross income classes		Total	Under \$1,000. \$1,000 under \$5,000. \$2,000 under \$5,000. \$3,000 under \$5,000.	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$5,000. \$8,000 under \$9,000.	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$200,000 \$100,000 under \$200,000	\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more			Adjusted gross income classes		Total	Under \$1,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$5,000. \$8,000 under \$5,000.	\$10,000 under \$12,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$200,000 \$100,000 under \$200,000	\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limiations of the Data."

Table 28. - Joint Returns and Returns of Surviving Spouse with Taxable income: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES1 - Continued

						Tax	rate	classes—Continued						
	50 percent	cent	50 perce computatio	50 percent (alternative tax computation returns with capital gains tax only)		50 perc computatio gains tax an	50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) $^3$	ive tax h capital and surtax) <sup>3</sup>	53 per	percent	55 percent	ent	58 percent	ent
Adjusted pross income classes	Number of returns	Taxable income	Number of returns	Taxable income	One-half excess long- term gain	Number of returns	Balance for partial tax	One-half excess long- term gain	Number of returns	Taxable income (Thousand	Number of returns	Taxable income	Number of returns	Taxable income (Thousand
		dollars)		dollars)	dollars)		dollars)	dollars)		dollars)		dollars)		dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(36)	(40)	(41)	(45)	(43)	(44)	(45)	(46)
Total	182,783	1,172,216	556	360,878	375,248	77,212	5,836,523	2,965,660	112,587	1,019,853	63,040	596,553	38,561	375,981
Under \$1,000 \$1,000 under \$2,000. \$5,000 under \$3,000. \$5,000 under \$5,000.	1111	1111	1111		1111	1111	* 1 1 1 1	1111	11111	11111	11111	1111	1 1 1 1 1	1111
\$5,000 under \$5,000. \$6,000 under \$7,000. \$5,000 under \$8,000. \$5,000 under \$10,000.	11111	11111	1111	11111	11111	1 1 1 2 1	1111	1 1 1 1 1	11111	1111	1 1 1 1 1	1 1 1 3 1	11111	(1111
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	3,755 139,375 30,916	4,063 858,916 240,973	(*)	(*)	(*)	43,855	2,553,887	337,843	74,961	588,826 334,350	28,877	295,684	8,566	47,564
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	7,138 1,181 418	55,784 9,220 3,259	251 126 102	68,306 73,949 208,435	70,690	7,293	879,112 272,811 194,350	846,138 468,495 554,920	6,818 1,127 398	79,117 13,023 4,537	6,372 1,042 366	73,880 12,096 4,267	5,952 979 344	69,069 11,330 3,950
						I	Tax rate classes	ses-Continued	p					
	9d 09	percent	62 pe	percent	19d 79	percent	66 percent	ant	68 per	percent	69 per	percent	70 percent	sent
Adjusted gross income classes	Number of returns	Taxable income ( Phousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income ( Phousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(44)	(48)	(67)	(20)	(15)	(52)	(53)	(54)	(55)	(99)	(24)	(58)	(65)	(09)
Total	25,277	253,652	17,554	274,661	10,592	172,476	6,978	116,473	4,870	84,654	3,645	64,211	2,843	471,252
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.					1111	11111	11111	1111	1 1 1 1 1	1111	1:111	1111	1111	1 1 1 1
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$10,000.		1111			1 1 1 1 1	1111	1111	1 1 1 1	11111	1 + 1 + 1	11111	1111	1111	11111
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	- 1918 17,557	2,187 172,554	הנינו	153,742		64,638	-	22,481	538	5,237	11112	375	1111	1111
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	5,556	64,372 10,790 3,750	5,196 880 307	98,049 16,973 5,898	4,612 819 286	86,383 15,796 5,609	4,021 766 276	73,665 14,890 5,438	3,346 725 261	60,117 14,197 5,103	2,633 693 251	45,239 13,668 4,929	1,926 675 242	124,726 161,256 185,269
See text for "Explanation of Classifications and Terms" and "Sources of Data,	"Sources of D	Descri	tion of the	Sample, and	ption of the Sample, and Limitations of the Data."	of the Data.								

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

A. In steries in a cold denotes that the estimate is not show separately because of init, sampling variability. However, the data are not included in the appropriate totals.

These data are not comparable with that shown for previous years. See explanation in text.

The are except increase vertaging returns.

The are returns are not included in the total because they already appear in the class which is their marginal normal tax and surtax rate.

NOTE: Detail may not add to total because of rounding.

Table 29. --SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME
BY ADJUSTED GROSS INCOME CLASSES, AND BY TAX RATE CLASSES!

	Ret	Betwee ulth tayable income	andout alday							Tay rate	รอธรอย์					
	Regu	Regular <sup>2</sup>	Income averaging	reraging	14 percent	ent	15 per	percent	16 per		17	percent	19 per	percent	22 per	percent
Adjusted gross income classes	Number of	Amount	Number of	Amount	Number of	Taxable	Number of	Taxable	Number of	Taxable	Number of	Taxable	Number of	Taxable	Number of	Taxable
	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand	returns	(Thousand dollars)		(Thousand dollars)	returns	-	returns	(Thousand
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	20,806,126	60,910,592	40,777	781,862	20,805,796	9,496,138	17,309,483	7,965,585	14,640,102	6,787,283	12,590,906	5,868,243	10,911,560	15,600,018	5,216,465	7,016,711
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$4,000.	627,347 4,944,389 3,575,977 3,083,622 2,427,855	35,657 2,607,350 4,838,223 6,833,122 7,511,208		1111	627,347 4,944,389 3,575,977 3,083,622 2,427,855	35,657 1,919,679 1,738,256 1,524,036 1,209,290	2,437,233 3,314,149 3,014,897 2,407,758	669,939 1,550,085 1,483,868 1,199,466	342,502 2,893,483 2,900,863 2,388,953	17,590 1,125,308 1,411,834 1,179,531	1,462,269 2,705,043 2,326,905	, 411,981 1,269,780 1,146,663	236,257 2,363,137 2,243,533	12,151 1,142,938 2,775,644	1111	11111
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$5,000 \$8,000 under \$9,000 \$9,000 under \$1,000	1,840,053 1,397,559 941,848 658,237 405,025	7,317,912 6,745,209 5,364,663 4,274,169 2,979,975	5,003	28,865	1,840,053 1,397,559 941,848 658,237 405,025	918,279 697,366 470,836 329,007 202,456	1,834,481 1,393,585 941,649 657,838 404,033	914,924 695,500 469,926 328,861 201,979	1,823,344 1,387,187 939,259 657,838 404,033	909,932 692,896 469,157 328,510 201,919	1,814,199 1,382,303 937,242 656,847 403,834	901,650 689,730 468,218 328,198 201,766	1,796,100 1,377,497 934,859 655,821 402,842	3,255,032 2,662,718 1,849,308 1,301,220 802,959	1,143,873 1,246,082 896,934 640,272 399,434	417,493 1,306,480 1,530,433 1,206,057 776,604
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	626,417 138,370 116,563 16,605 4,392	5,836,065 1,900,735 2,645,238 874,474 459,010	12,008 5,597 13,044 2,305 481	123,705 82,622 323,904 131,992 53,160	626,417 138,370 116,463 16,554 4,321	313,043 69,070 58,097 8,031 2,157	626,417 138,370 116,463 16,544 4,309	312,890 69,033 58,060 8,026 2,152	625,426 138,269 116,363 16,534 4,300	312,537 69,005 58,020 8,022 2,148	625,359 138,134 116,213 16,519 4,294	312,345 68,950 57,932 8,013	624,794 138,100 116,084 16,504 4,286	1,246,118 275,551 231,675 32,711 8,521	620,243 137,588 115,633 16,439 4,240	274,475 274,475 230,753 32,587 8,434
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more	1,478 262 127	326,036 138,370 223,176	63	14,204	1,401 239 118	700	1,400	699 118 59	1,396 235 118	698 118 59	1,395 235 118	697 118 59	1,394 234 118	2,775 463 236	1,380	,750 457 236
							Tax	x rate classes	s-Continued							1
	25 pe	percent	28 per	percent	32 per	percent	36 per	percent	39 per	percent	77 bez	percent	45 per	percent	48 per	percent
Adjusted gross income classes	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Mumber of returns	Taxable income (Thousand
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(57)	(25)	(56)	(22)	(38)	(53)	(30)	(31)	(32)
Total	2,142,823	2,832,833	878,546	1,272,794	456,905	728,751	292,144	475,898	194,490	333,814	144,006	253,876	111,472	197,240	87,441	158,403
Under \$1,000 \$1,000 under \$4,000 \$2,000 under \$5,000 \$5,000 under \$4,000 \$4,000 under \$4,000	1111	11111	11111	1 1 1 1 6	1 1 1 1 1	1111	1.1.1	1 1 1 1 1	1111	11111	1111	1111		1111	1 1 1 1 1	1111
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000 \$9,000 under \$1,000	355,966 538,083 370,350	106,395 452,011 574,900	80,581	17,187	1 1 1 1 1	11111	11111	11111	1111	1 1 1 1 1	11111	1111	11111		1 1 1 1 1	1 1 1 1 1
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	674,209 136,742 115,205 16,359 4,197	1,154,703 271,314 229,378 32,381 8,354	526,699 134,764 114,408 16,245 4,158	717,903 266,100 227,873 32,117 8,352	191,380 130,177 113,461 16,120 4,095	210,167 249,788 225,502 31,832 8,140	43,579 115,139 111,814 15,920 4,044	25,358 187,999 219,846 31,377 8,034	65,012 108,203 15,654 3,982	80,421 211,316 30,908 7,917	20,399 102,586 15,470 3,935	17,945 194,372 30,516 7,828	1,622 89,123 15,230 3,896	371 155,914 30,024 7,741	67,090 14,920 3,841	118,180 29,420 7,638
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,366 227 118	2712 449 36	1,350 223 118	232 232	1,337 220 116	2,651 439 232	1,313	2,617	1,306 218 215	431 431 230	1,287 214 115	2,563 424 230	1,275 115 211	2,540 421 230	1,266	417 229
Footnotes at end of table. See text f	for "Explanat	See text for "Explanation of Classifications and Terms"	ifications a		and "Sources o	of Data, Desc	Description of t	the Sample, a	and Limitations	ns of the Data."	ata."					

Table 29. --SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES, AND BY TAX RATE CLASSES'-Continued

295,553 Taxable income (Thousand dollars) Thousand (09) (95) 70 percent percent 1,152 189 110 3,339 19,305 2,364 900 Number of Number of 28 (45) (65) 7,040 9,198 1,487 951 141,232 Taxable income ( Thousand (Thousand (28) 3 percent 69 percent 191,191,195 52 10,770 12,666 3,551 28,483 933 Number of Number of returns (43) (24) 9,503 109,256 32,894 219,779 Taxable Thousand ) Taxable (Пьоизапо income (45) (99) percent 68 percent 28,279 13,938 3,687 47,435 Number of 388 27,28 Number of (41) returns (55) 104,098 57,619 69,016 excess long-46,827 138,334 120,077 535,970 Tax rate classes-Continue term gain One-half Taxable income 50 percent (alternative tax computation returns with capital ins tax and normal tax and surtax 43,787 (Thousand dollars) (40) (24) 66 percent rate classes 300,986 371,908 196,286 129,366 44,621 90,522 for 1,133,689 1,007 161 103 Jo (Thousand Balance ; Number (53) Tax 1,027 23,801 59,261 10,245 Taxable income dollars) (Thousand (25) Number (38) percent 20,695 15,032 17,849 50 percent (alternative tax computation returns with capital gains tax only) excess long-3,553 6,936 1,037 167 104 66,662 Number of 8 term gain (Thousand (5) (32) \* 10,563 1,697 1,053 3,553 84,201 68,121 Taxable income Taxable (Thousand dollar") (Thousand (20) (36) percent 174 10,422 Number of Number of 57 3 returns (65) (32) **\*** 156,013 57,113 14,946 4,937 814 447 72,216 862 43,903 19,144 6,602 1,057 648 234,271 Thousand dollers) (Thousand Taxable dollars) Taxable (34) (84) 60 percent percent 205 Number of returns 72,933 Number of 14,029 20 (44) (33) \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$5100,000 \$20,000 under \$100,000 \$100,000 under \$200,000 \$500,000 under \$1,000,000. \$1,000,000 or more. \$200,000 under \$500,000..... \$10,000 under \$50,000.... 500,000 under \$1,000,000..... \$1,000,000 or more..... \$4,000 \$5,000 \$8,000..... \$10,000.... Adjusted gross income classes Adjusted gross income classes \$6,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$5,000 \$200,000 under \$500,000. \$7,000 under \$7,000 under \$8,000 under \$9,000 under \$ \$5,000 under \$6,000 under \$7,000 under \$8,000 under \$9,000 under \$ \$3,000 under \$3,000 under \$4,000 under 52,000 under \$5,000 under \$2,000 under \$50,000 u \$1,000

the appropriate totals. the Data." the data are included in See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Idmitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are These data are not comparable with that shown for previous years. See explanation in text.

All returns except income averaging returns.

These explanation in text.

These explanation in the total because they already appear in the class which is their marginal normal tax and surtax rate.

WOTE: Detail may not add to total because of rounding.

Table 30. -- RETURNS OF HEADS OF HOUSEHOLD WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES

	Re	turns with	Returns with taxable income	оше							Tax rate classes	asses						
	Regular <sup>2</sup>	lar²	Income averaging	veraging	14 pe:	percent	16 per	percent	18 per	percent	20 percent	cent	22 per	percent	25 per	percent	27 percent	tent
Adjusted gross income claases	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Texable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(1)	(5)	(3)	(7)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(11)	(18)
Total	1,866,328	7,252,960	5,285	150,338	1,866,298	1,759,809	1,614,019	1,458,447	1,285,250	1,928,336	656,804	871,574	277,237	389,513	133,165	194,710	72,448	118,204
Under \$1,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 33,560 166,341 274,895 300,927	(*) 12,818 140,235 414,170 659,585	1 1 1 1 1	1 1 1 1 1	(*) 33,560 166,341 274,895 300,927	(*) 12,816 123,067 249,668 288,805	(*) 55,604 205,847 272,354	(*) 17,145 144,390 237,244	(*) 69,147 186,035	(*) 20,087 133,490	11111	1111	1111		11111	11111	1 1 1 1 1	1 1 1 1 1
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$6,000 under \$10,000	303,076 264,763 156,452 105,964 73,686	915,915 1,026,111 738,875 586,572 486,814		1 1 1 1	303,076 264,763 156,452 105,964 73,686	298,193 264,702 156,437 105,936 73,678	293,751 263,772 156,452 105,764 73,686	279,479 258,885 155,447 105,753	259,426 250,280 154,269 105,764 73,686	330,817 426,528 289,625 208,386 147,251	37,294 142,547 120,537 97,625 73,287	7,372 75,940 136,558 150,744 137,338	(*) 38,893 60,588	(*) 15,721 54,842	1111	1 1 1 1 1	1 1 1 1 1	11111
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$30,000. \$50,000 under \$100,000.	133,376 28,214 20,950 3,166 684	1,123,216 362,703 459,421 166,663	2,046 2,431 631 139	22,618 66,792 35,678 15,554	133,376 28,214 20,950 3,166 675	133,363 28,178 20,920 3,125	133,376 28,180 20,950 3,166	133,309 28,157 20,920 3,122	133,243 28,180 20,950 3,156	265,937 56,311 41,794 6,271 1,338	132,579 27,978 20,895 3,156 666	258,346 55,563 41,649 6,256 1,326	122,590 27,741 20,794 3,146 662	213,307 55,411 41,421 6,251 1,316	80,895. 27,572 20,665 3,146 653	93,046 52,715 40,946 6,243 1,298	22,836 25,291 20,308 3,141 646	24,280 45,529 40,425 6,233 1,284
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	222 33 14	49,431 15,573 23,271	34	7,909	204 31 13	203 31	202 31 12	201 31	201 30	707 60 707	199 30 12	398 60 24	199 30 12	391 60 23	193 30 11	381 60 22	187 29 11	373 58 22
								Tax	rate classes	ss—Continued	id.							
	31 pc	percent	32 per	percent	35 рез	percent	36 per	percent	40 per	percent	41 per	percent	ed 64	percent	75 per	percent	46 percent	ent
Adjusted gross income classes	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns		Number of returns	_	Number of returns	Taxable income (Thousand
	(61)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(59)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	47,540	78,734	33,256	55,897	23,720	41,376	18,349	32,764	14,523	26,118	677,111	295,12	10,084	18,705	8,732	16,363	7,545	27,481
Under \$1,000 \$1,000 under \$2,000 \$3,000 under \$5,000 \$3,000 under \$5,000 \$4,000 under \$5,000	13111	1111	1 1 1 1 1	1111	11111	1 1 1 1 1	1111	1 1 1 1 1		1 1 1 1 1	1113	11111		11111		) ) ( ) (	11111	11111
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000 \$9,000 under \$10,000	11) 11	1 ; 1 1 1	1111		11111	11111			, , , , ,	1111	1 1 1 1 1	11111	1111	( ) ) ) )		1 1 1 1 1	1 1 1 1 1	1111
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	4,234 19,241 20,071 3,131	1,530 29,739 39,541 6,206 1,271	9,869 19,423 3,111	10,241 37,790 6,178 1,253	(*) 18,195 3,101 619	(*) 32,799 6,150 1,228	14,432 3,091	25,006 6,120 1,214	10,633 3,076 604	18,397 6,104 1,198	7,913	13,893 6,073 1,186	6,245 3,046 589	11,088 6,043 1,171	4,915 3,036 582	8,824 5,983 1,160	3,781 2,991 576	12,709 11,718 2,282
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	186 28 11	369 56 22	182 28 11	362 54 21	180 27 10	358 54 20	178 27 10	351 52 20	174 26 10	347 52 20	172 26 10	340 51 20	169 25 10	334 50 19	166 24 9	330 48 18	165 24 9	643 96 33
Footnotes at end of table. See	text for "1	bylanation	See text for "Explanation of Classifications and Terms"	cations and		1 "Sources o	of Data, Des	cription of	and "Sources of Data, Description of the Sample, and Limitations of the Data."	, and Limit	ations of t	he Data."						

NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES - Continued Table 30, -- RETURNS OF HEADS OF HOUSEHOLD WITH TAXABLE INCOME:

									Tax r	rate classe	classes-Continued	pa.								
Ad'usted FR: income classics	의 đ. 중국	percent	od 05	50 percent	50 percent computatio	O percent (alternative t computation returns With capital gains tax only)	(alternative tax		50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	ative tax ns with nd normal ax}	52 per	percent	53 percent	cent	55 percent	cent	56 percent	31100.	58 per	percent
	Mumber of returns	Tayable incom- (Thousand chilars)	Mumber of reture	Taxable income (Thousand dollars)	Number of returns	Taxable Income (Thousand	One-half excest long-term gain (Thousand dollars)	Number of returns	Balance for partial tax (Thousand dollars)	One-half excess long-term gain (Thousand	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand dollers)
	(32)	(38)	(34)	(07)	(41)	(75)	(43)	(77)	(45)	(46)	(43)	(48)	(67)	(90)	(15)	(25)	(53)	(54)	(55)	(99)
Total	6,133	21,431	4,533	8,371	30	8,360	8,718	\$2,080	127,890	68,379	3,815	7,142	3,396	12,131	.,788	13,976	1,991	3,821	1,815	16,943
thder \$1,700 \$1,000 under \$1,000 \$1,000 under \$1,000 \$1,000 under \$1,000 \$4,000 under \$5,000	1111	1 1 1 1 1	1111	1 1 1 2 1	1 1 1 1 1	1 1 1 1 2	1 1 1 1 1	1111	1111	1 1 1 1 1	1111	1111	1 1 1 1 1		1111	1 1 1 1 1	1 4 1 1	1 1 1 1 1	11111	1 1 1 1 1
\$',000 under \$',000 \$5,000 under \$',000 \$5,000 under \$9,000 \$9,000 under \$10,000		11111	1 1 1 1 1	11111	1111	1111	11111	1111	1 1 1 1 1	1111	11111	1111	11111	1111	1111	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	11111
\$10,000 under \$1,000 \$15,000 under \$2,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	2,565 2,866 2,866	7,305	1,107	- 1,718 1314: 1998	11116	1,377	- - - - - - - - - - - - - - - - - - -	(*) 1,455 1,455	(*) 59,747 29,630	(*) 12,286 18,901	574 574 545 545	856 4,9832 1,086	(*) (*) 2,341 539	(*) 8,597 2,121	(*) 1,981 1,281	(*)	1,326	7694 7696	1,156	- 9,469 5,491
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	159	632 96 28	155 24 ?	315 848 144	28 2 1	4,568 822 1,593	4,791 911 1,600	147 24 12	15,263 4,101 11,223	18,475 8,000 10,447	155 23	309 46 14	154	608 92 28	23	878 135 42	144 22 7	286 44 14	342	1,649 262 73
									Tax 1	rate classe	classes—Continued	pel								
	96 pe	percent	61 per	percent	ed 79	percent	63 per	percent	od be	percent	66 percent	sent	67 per	percent	68 per	percent	69 per	percent	70 percent	ent
Adjusted gross income classes	Number of returns	Taxable income (Thausand dollars)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income N	Number of returns	Taxable income N	Number of returns	Texable income (Theusand	Number of returns	Taxable income N	Number of returns	Taxable income (Thousand	Number of returns	Taxable income Thousand
	(52)	(58)	(65)	(60)	(19)	(62)	(63)	(62)	(65)	(99)	(67)	(89)	(69)	(70)	(77)	(72)	(23)	(74)	(75)	(76)
Total	1,029	5,478	791	4,257	633	2,356	551	3,871	430	4,511	321	660,3	200	3,540	148	2,635	121	2,052	88	17,435
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$5,000 \$4,000 under \$5,000	1 1 1 1 1	1111	1 1 1 1 1	1111	1111		1111	1 1 1 1		1111	11111	11111	1111				1111	11111	11111	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$5,000 under \$9,000 \$3,000 under \$9,000	11111	1111	1111	1 1 1 1 1	1111	11111	11111	1111	11111	1111	1111	11111	1111	1 1 1 1 1	1111	1111	1 1 1 1 1	1111	1111	1111
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	450	2,114		_  1,162 2,183	135	12,339	319	331	(*) 273	(*)	184	26746	11118	1,184	11117	1 1 1 1 897	11115	171197	IIII <sub>a</sub>	11112
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	131 21 6	779 125 36	127 20 6	757 119 36	125 19 6	493 76 24	122	971 152 44	120	1,402 227 60	114	2,157 349 100	100	1,929 326 100	92 16 5	1,749 318 100	86 15 5	1,527 300 100	67 15	4,170 3,166 10,087
See text for "Explanation of Classifications and Terms" and "Sources of Data, Descri	lassificat	ions and Te	erms" and	"Sources o	of Data, De	ption	of the Sample,		Imitations	and Limitations of the Data."	a. "									

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(\*) An ascerisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

\*All returns except income avering returns.

\*All returns except income avering returns.

\*All refurns except income avering returns.

\*All refurns except income avering returns.

\*All returns except income avering returns.

Table 31 . — INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES

			Refu	rns with tax	rate as mar	ginal rate				Dad	45 4	
			11.09	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1400 43 344	621102 1400	Income t	ax after c	medita		th any tax ge at tax rate	nerated
	1	Adjusted	Income	Total in- come tax	Income taxed at	Tax gener- ated at	anto one o	As a per				Ι
Tax rate classes	Number of returns	gross income	subject to tax	before credits	marginal rate	marginal rate	Total	Adjusted	Income	Number of	Income taxed at tax rate	Tax gen- erated at tax rate
		(Thousand dollars)	(Thousand dollars)	(Thousand dollers)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	gross income	subject to tax	returns <sup>3</sup> (Thousand dollars)	(Thousand dollars)	(Thousand
ALL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	71,651,909	504,809,479	315,121,482	63,655,614	66,702,462	15,212,973	62,919,958	12.5	20.0	71,651,909	-	] .
Returns with income averaging 1	441,746	15,065,062	12,356,918	3,636,238	1,128,805	-	3,563,465	23.7	28.8	<del>44</del> 1,746	-	
O percent (returns with no tax base)2.	12,291,717	14,586,136	-	-	-	-	-	-	-	12,291,717	-	
Returns with taxable income, total.	58,918,446	475,158,281	302,764,564	60,019,376	65,573,657	15,212,973	59,356,493	12.5	19.6	58,918,446	302,764,564	60,007,553
14 percent	6,380,076 5,766,109	15,999,034 20,568,530	2,350,656 6,730,181	340,495 974,978	2,321,831 2,271,528	325,056 340,729	317,390 927,492	2.0	13.5 13.8	58,917,528 50,923,433	46,192,775	
16 percent	6,068,208	28,695,493	12,341,811	1,834,461	2,562,091	409,935	1,779,590	6.2	14,4	46,771,343	40,097,882 36,959,257	5,913,481
17 percent	5,887,131 628,446	34,723,586 3,345,814	17,729,333 1,872,855	2,719,010 299,687	2,563,005 614,864	435,711 110,676	2,664,747 297,102	7.7 8.9	15.0 15.9	39,417,884 1,285,250	30,628,312 1,928,336	
19 percent	19,589,196 379,567	155,242,172 2,748,871	97,074,512 1,836,229	16,116,499 314,268	30,028,516 317,209	5,705,418 63,442	15,966,460 313,345	10.3 11,4	16.4 17.1	33,530,753 656,804	75,354,367 871,574	14,317,330
22 percent	8,687,174	95,247,176	68,828,966	12,464,272	11,830,481	2,602,706	12,385,843	13.0	18.0	14,218,794	29,398,949	6,467,769
25 percent	2,999,308 24,908	41,926,523 360,032	32,134,663 274,011	6,324,948 56,936	3,854,565 23,198	963,641 6,264	6,281,519 56,726	15.0 15.8	19.5 20.7	5,531,620 72,448	12,077,018	
28 percent	1,040,434 14,284	18,921,731 235,837	14,835,702 185,746	3,170,532 41,108	1,429,037	400,130	3,142,625	16.6 17.3	21.2	2,459,863 47,540	6,188,933	
32 percent	474,519	10,818,395	8,615,259	1,994,604	12,291 700,676	3,810 224,216	1,971,794	18.2	22.0 22.9	1,452,685	78,734 3,977,968	24,408 1,272,950
35 percent	5,372 274,824	116,196 7,416,6 <u>1</u> 6	91,738 5,970,425	22,596 1,501,566	4,737 413,385	1,658 148,818	22,372	19.3 20.0	24.4 24.9	23,720 972,794	41,376 2,783,912	14,481
39 percent	167,386	5,413,996	4,386,678	1,183,506	263,445	102,744	1,169,796	21.6	26.7	683,447	2,036,642	794,290
40 percent	2,744 1,695	73,189 49,772	58,892 40,382	16,066 11,618	2,610 1,442	1,044 591	15,832 11,387	21.6 22.9	26.9 28.2	14,523 11,779	26,118 21,562	8,840
42 percent	115,317 1,352	4,315,874 44,672	3,516,492 37,468	1,016,119 11,668	188,606 1,287	79,214 553	1,004,864	23.3 25.7	28.6 30.7	516,061 10,084	1,565,816	657,643
45 percent	85,811	3,589,481	2,945,941	903,463	141,1981	63,539	893,949	24.9	30.3	409,476	1,243,275	559,474
46 percent	1,363 63,053	57,298 3,004,866	46,695 2,473,357	15,877 803,733	2,790 107,426	1,284 51,564	15,714 795,632	27.4 26.5	33.7 32.2	7,545 322,302	27,481 998,316	12,641 479,192
50 percent 50 percent (alternative tax com-	95,413 917	5,205,119 514,354	4,306,460 450,628	1,494,673	317,621 450,628	158,811 225,314	1,480,300	28.4 44.0	34.4 50.2	259,250 917	1,414,858 450,628	707,429
putation returns with capital gains tax only).						,	ŕ					
50 percent (alternative tax com- putation returns with capital gains tax and normal tax and	103,093	12,787,893	10,668,104	4,906,046	3,570.009	1,785,004	4,856,163	38.0	45.5	103,093	3,570,009	1,785,004
surtax)4. 52 percent	419	21,705	17,194	6,247	381	198	6,148	28,3	35.8	3,815	7,142	3,714
53 percent	69,107	4,588,275	3,823,299	1,448,873	313,713	166,268	1,435,729	31.3	37.6	163,417	1,251,762	663,434
55 percent	34,454 176	2,796,763 11,876	2,335,786 9,761	951,102 3,979	161,448 206	88,796 1 <b>1</b> 6	942,236 3,962	33.7 33.4	40.3 40.6	94,311 1,991	75 <b>1,</b> 761 3,821	413,469
58 percent	19,352 238	1,876,507 21,388	1,570,782 18,011	677,398 8,096	91,603 733	53,130 432	671,458 7,938	35,8 37.1	42.7 44.1	59,681 1,029	491,298 5,478	284,953 3,232
60 percent	11,325	1,232,812	1,026,664	461,175	52,732	31,639	455,772	37.0	44.4	39,300	325,868	195,521
61 percent	158 10,529	15,913 1,362,590	13,023 1,133,060	5,999 533,575	460 77,813	281 48,244	5,932 528,000	37.3 38.7	45.6 40.6	791 28,609	4,257 361,218	2,59° 223,955
63 percent	121 5,607	13,771 852,577	11,755 702,144	5,640 345,757	432 42,316	272 27,082	5,531 341,711	40.2 40.1	47.1 48.7	551 17,958	3,871 236,248	
66 percent	3,539	634,040	520,476	265,541	26,540	17,516	262,470	41.4	50.4	12,351	165,359	109,137
67 percent	52 2,088	9,058 4 <b>1</b> 5,823	7,179 341,013	3,870 179,406	580 15,802	388 10.746	3,834 177,124	42.3 42.6	53.4 51.9	200 8,760	3,540 120,183	2,372 81,724
69 percent	1,377	309,109	245,315	132,637	10,182	7,025	131,224	42.5	53.5 59.2	6,672	92,442	63,785
O percent	5,295	2,361,449	1,854,022	1,129,356	784,240	548,968	1,098,229	46.5	39.2	5,295	784,240	548,968

Table 31 . — INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Table 31.—INCOME TA	AA GENEKATE	D AI EACH I					LACIT OF T	III IIIICE	IAA KAIL	CONEDULES.	_concinded	<del>:</del>
			Retu	rns with tax	rate as mar	ginal rate	Y				th any tax ge t tax rate	nerated
Tax rate classes	Number of returns	Adjusted gross income	Income subject to tax	Total in- come tax before credits	Income taxed at marginal rate	Tax generated at marginal rate	Total	As a per Adjusted gross income	cent of- Income subject to tax	Number of returns <sup>3</sup> (Thousand	Income taxed at tax rate	Tax gen- erated at tax rate (Thousand
		dollars)	dollars)	dollars)	dollars)	dollars)	dollars)	(8)	(9)	(10)	dollars)	(12)
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(11)	(12)
Total	28,610,745	95,978,589	61,690,994	12,315,411	13,228,217	3,051,219	12,180,867	12.7	19.7	28,610,745	-	
Returns with income averaging $^1$	40,777	915,655	781,862	249,779	70,718	-	246,293	26.9	31.5	40,777	-	-
O percent (returns with no tax base)2.	7,763,840	5,476,948	-	-	-	-	-	-	-	7,763,840	-	-
Returns with taxable income, total.	20,806,126	89,585,986	60,909,132			3,051,219		13.3	19.6	20,806,126		12,065,611
14 percent. 15 percent. 16 percent. 17 percent. 18 percent.	3,496,313 2,669,381 2,049,196 1,679,346	4,845,043 5,061,271 5,002,503 4,955,326	845,281 1,985,056 2,543,793 2,935,084	119,589 285,575 376,780 449,441	843,152 647,138 493,309 413,836	118,041 97,071 78,929 70,352	114,110 273,088 364,076 436,976	2.4 5.4 7.3 8.8	13.5 13.8 14.3 14.9	20,805,796 17,309,483 14,640,102 12,590,906	9,496,138 7,965,588 6,787,283 5,868,243	1,194,838
19 percent	5,695,095	23,958,143	16,572,479	2,751,411	5,167,883	981,898	2,722,109	11.4	16.4	10,911,560	15,600,018	2,964,003
20 percent. 22 percent. 25 percent. 27 percent.	3,073,642 1,264,277	19,732,369 10,936,215	15,039,663 8,677,176	2,727,742 1,705,035	2,731,689 1,076,274	600,972 269,069	2,711,903 1,697,340	13.7 15.5	18.0 19.6	5,216,465 2,142,823	7,016,711 2,832,833	1,543,677 708,208
28 percent	421,641	4,642,756	3,750,993	796,737	359,442	100,644	792,513	17.1	21.1	878,546	1,272,794	356,382
32 percent	164,761	2,215,013	1,813,162	417,493	144,881	46,362	413,551	18.7	22.8	456,905	728,751	233,200
36 percent	97,654	1,559,059	1,287,860	322,159	87,302	31,429	319,707	20.5	24.8	292,144	475,898	1 '
39 percent	50,484	929,386	770,403 -	205,958	46,161	18,003	203,777	21.9	26.5	194,490	333,814	130,188
41 percent	32,534	687,981 -	568,395	162,299	31,264	13,131	160,314	23,3	28.2	144,006	253,876	106,628
45 percent	24,031	574,432	474,500	144,071	22,657	10,196	142,553	24.8	30.0	111,472	197,240	88,758
48 percent. 50 percent. 50 percent (alternative tax computation returns with capital gains tax only).	15,508 24,498 331	423,757 761,265 80,951	348,211 630,000 66,662	112,871 217,766 34,912	14,812 44,746 66,662	7,110 22,373 33,331	111,382 215,777 34,432	26.3 28.3 42.5	32.0 34.3 51.7	87,441 71,933 331		117,135
50 percent (alternative tax com- putation returns with capital gains tax and normal tax and surtax) <sup>4</sup> .	23,801	2,040,769	1,669,659	812,349	535,970	267,985	802,174	39.3	48.0	23,801	535,970	267,985
52 percent	18,952 9,178	713,253 429,835	590,291 354,348	22 <b>1</b> ,3 <b>1</b> 2 143,623	48,983 25,481	25,961 14,015	219,592 142,624	30.8 33.2	37.2 40.2	47,435 28,483		
58 percent	5,276	304,693	247,587	106,495	14,259	8,270	105,700	34.7	42.7	19,305	98,374	57,057
60 percent	3,608	230,924	188,792	84,432	9,727	5,836	83,574	36.2	44.3	14,029	72,216	43,330
61 percent	3,485	271,013	221,923	104,298	14,838	9,200	102,896	38.0	46.4	10,422	84,201	52,205
63 percent	1,884 1,310	171,152 147,260	138,912 119,391	68,382 60,951	8,741 6,367	5,594 4,202	67,875 60,375	39.7 41.0	48.9 50.6	6,936 5,052		
67 percent	836	102,462	82,513	43,440	3,834	2,607	42,826	41.8	51.9	3,742	· ·	1
69 percent	542 2,364	79,256 770,668	62,121 594,536	33,492 369,368	2,538 295,553	1,751 206,887	33,163 362,342	41.8 47.0	53.4 60.9	2,906 2,364	26,178 295,553	

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 31 . — INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

			Retu	ırns with tax	rate as mar	ginal rate				Returns w	ith any tax ge	enerated
				Total in-	Income	To 14	Income t	ax after c	redits		at tax rate	
Tax rate classes	Number of returns	Adjusted gross income	Income subject to tax	come tax before credits	taxed at marginal rate	Tax gener- ated at marginal rate	Total	As a per	cent of-	Number of	Income taxed at tax rate	Tax gen- erated at tax rate
	returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	gross income	subject to tax	returns <sup>3</sup>	(Thousand	(Thousand
SEPARATE RETURNS OF HUSBANDS AND	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WIVES AND RETURNS OF SINGLE PERSONS												
Total	2,098,612	12,600,630	7,403,659	1,450,638	1,608,678	342,127	1,439,146	11.4	19.4	2,098,612	-	-
Returns with income averaging $^1\dots$	5,285	181,027	150,338	50,560	10,526	-	49,647	27.4	33.0	5,285	-	_
O percent (returns with no tax base)2.	226,998	424,159	-	-	-	-	-	-	-	226,998	-	-
Returns with taxable income, total.	1,866,328	11,995,444	7,253,321	1,400,078	1,598,152	342,127	1,389,499	11.6	19.2	1,866,328	7,253,321	1,399,917
14 percent	252,279	759,249	147,846	21,323	146,035	20,445	20,663	2.7	14.0	1,866,298	1,759,809	246,373
16 percent	328,769	1,311,356	503,644	74,447	173,410	27,746	73,461	5.6	14.6	1,614,019	1,458,447	233,352
17 percent	628,446	3,345,814	1,872,855	299,687	614,864	110,676	297,102	8.9	15.9	1,285,250	1,928,336	347,101
19 percent. 20 percent. 22 percent. 25 percent. 27 percent.	379,567 144,072 60,717 24,908	2,748,871 1,392,271 725,719 360,032	1,836,229 990,162 538,586 274,011	314,268 181,068 105,007 56,936	317,209 123,276 49,894 23,198	63,442 27,121 12,473 6,264	313,345 180,521 104,405 56,726	11.4 13.0 14.4 15.8	17.1 18.2 19.4 20.7	656,804 277,237 133,165 72,448	871,574 389,513 194,710 118,204	174,315 85,693 48,678 31,915
28 percent. 31 percent. 32 percent. 35 percent. 36 percent.	14,284 9,536 5,372 3,826	235,837 181,845 116,196 93,667	185,746 146,045 91,738 75,013	41,108 34,869 22,596 19,761	12,291 8,521 4,737 3,772	3,810 2,727 1,658 1,358	40,911 34,653 22,372 19,615	17.3 19.1 19.3 20.9	22.0 23.7 24.4 26.1	47,540 33,256 23,720 18,349	78,734 55,897 41,376 32,764	24,408 17,887 14,481 11,795
39 percent. 40 percent. 41 percent. 42 percent. 43 percent.	2,744 1,695 1,352	73,189 49,772 44,672	58,892 40,382 - 37,468	16,066 11,618 -	2,610 1,442 1,287	1,044 591 - 553	15,832 11,387 -	21.6 22.9 - 25.7	26.9 28.2 - 30.7	14,523 11,779 10,084	26,118 21,562 18,705	10,447 8,840 8,043
45 percent.	1,186	42,236	33,256	10,273	1,316	592	10,195	24.1	30.7	8,732	16,363	7,363
46 percent. 48 percent. 50 percent alternative tax computation returns with capital gains tax only).	1,363 1,650 718 30	57,298 71,160 36,421 9,933	46,695 58,484 28,634 8,718	15,877 20,001 10,265 4,359	2,790 3,335 775 8,718	1,284 1,601 388 4,359	15,714 19,861 10,143 4,352	27.4 27.9 27.8 43.8	33.7 34.0 35.4 49.9	7,545 6,183 4,533 30	27,481 21,431 8,371 8,718	12,641 10,287 4,186 4,359
50 percent (alternative tax com- putation returns with capital gains tax and normal tax and surtax) <sup>4</sup> .	2,080	234,869	196,271	93,189	68,379	34,190	92,232	39.3	47.0	2,080	68,379	34,190
52 percent. 53 percent. 55 percent. 56 percent.	419 608 797 176	21,705 35,111 49,461 11,876	17,194 28,388 40,816 9,761	6,247 10,818 16,149 3,979	381 1,006 2,040 206	198 533 1,122 116	6,148 10,363 15,793 3,962	28.3 29.5 31.9 33.4	35.8 36.5 38.7 40.6	3,815 3,396 2,788 1,991	7,142 12,131 13,976 3,821	3,714 6,430 7,687 2,140
58 percent	786 238	63,366 21,388	52,642 18,011	22,700 8,096	4,602 733	2,669 432	22,453 7,938	35.4 37.1	42.7 44.1	1,815 1,029	16,943 5,478	9,827 3,232
60 percent	158 82	15,913 8,793	13,023 7,137	5,999 3,348	460 153	281 95	5,932 3,285	37.3 37.4	45.6 46.0	791 633	4,257 2,356	2,597 1,461
63 percent. 64 percent. 66 percent. 67 percent. 68 percent.	121 109 121 52 27	13,771 14,652 18,812 9,058 5,329	11,755 11,648 15,309 7,179 4,488	5,640 5,764 7,863 3,870 2,469	432 659 1,099 580 215	272 422 725 388 146	5,531 5,549 7,726 3,834 2,450	40.2 37.9 41.1 42.3 46.0	47.1 47.6 50.5 53.4 54.6	551 430 321 200 148	3,871 4,511 5,099 3,540 2,635	2,439 2,887 3,365 2,372 1,792
69 percent	33 88	7,193 43,477	5,762 35,804	3,284 22,654	292 17,435	202 12,204	3,259 22,531	45.3 51.8	56.6 62.9	121 88	2,052 17,435	1,416 12,204

Table 31 - INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES - Continued

Table 31 . — INCOME TA	AX GENERATI	ED AT EACH	TAX RATE FO	R ALL REIU	RNS AND RE	TURNS UNDER	EACH OF T	HE THREE	TAX RATE	SCHEDULES	Continued	
			Retu	rns with tax	rate as mar	ginal rate					th any tax ge	nerated
				m-+-2 :-	7		Income t	ax after c	redits	â	it tax rate	
Tax rate classes	Number of returns	Adjusted gross income	Income subject to tax	Total in- come tax before credits	Income taxed at marginal rate	Tax gener- ated at marginal rate	Total	As a per Adjusted	Income	Number of	Income taxed at tax rate	Tax gen- erated at tax rate
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand doltars)	(Thousand dollars)	(Thousand dollars)	gross income	subject to tax	returns <sup>3</sup>	(Thousand dollars)	(Thousand dollars)
RETURNS OF HEAD OF HOUSEHOLD	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	40.942,554	396,230,261	246,026,828	49,889,565	51,865,568	11,819,633	49,299,946	12.4	20.0	40,942,554	-	-
Returns with income averaging 1	395,685	13,968,380	11,424,718	3,335,899	1,047,560	-	3,267,526	23.4	28.6	395,685	-	-
O percent (returns with no tax base)2.	4,300,879	8,685,029	-	-	-	-	-	-	-	4,300,879	-	-
Returns with taxable income, total.	36,245,989	373,576,852	234,602,110	46,553,666	50,818,008	11,819,633	46,032,420	12.3	19.6	36,245,989	234,602,110	46,542,026
14 percent	2,631,483 3,096,728	10,394,742 15,507,259	1,357,529 4,745,124	199,583 689,402	1,332,645 1,624,391	186,570 243,659	182,617 654,404	1.8 4.2	13.5 13.8	36,245,433 33,613,950	34,936,828 32,132,294	4,891,156 4,819,844
15 percent. 16 percent. 17 percent. 18 percent.	3,690,243 4,207,785	22,381,634 29,768,261	9,294,374 14,794,250	1,383,234 2,269,569	1,895,373 2,149,169	303,260 365,359		6.0 7.5	14.4 15.1	30,517,221 26,826,979	28,713,526 24,760,069	4,594,164 4,209,212
19 percent	13,894,102	131,284,029	80,502,033	13,365,088	24,860,632	4,723,520	13,244,352	10.1	16.5	22,619,193	59,754,349	11,353,326
20 percent. 22 percent. 25 percent. 27 percent.	5,469,460 1,674,314	74,122,536 30,264,589	52,799,141 22,918,900	9,555,462 4,514,906	8,975,516 2,728,397	1,974,614 682,099	9,493,419 4,479,774	12.8	18.0 19.5	8,725,091 3,255,632	21,992,724 9,049,475	4,838,399 2,262,369
28 percent	618,794	14,278,975	11,084,709	2,373,795	1,069,595	299,487	2,350,112	16.5	21.2	1,581,318	4,916,139	1,376,519
31 percent	300,223	8,421,537	6,656,052	1,542,242	547,274	175,128	1,523,589	18.1	22.9	962,524	3,193,320	1,021,862
35 percent	173,344	5,763,890	4,607,552	1,159,646	322,311	116,032	1,146,577	19.9	24.9	662,301	2,275,250	819,090
39 percent	116,902	4,484,610	3,616,275	977,547	217,284	84,741	966,018	21.5	26.7	488,957	1,702,827	664,103
40 percent. 41 percent. 42 percent. 43 percent.	82,783	3,627,893	2,948,097	853,820	157,342	66,084	844,551	23.3	28.6	372,055	1,311,940	551,015
45 percent	60,593	2,972,813	2,438,185	749,119	117,225	52,751	741,201	24.9	30,4	289,272	1,029,672	463,353
46 percent. 48 percent. 50 percent alternative tax computation returns with capital gains tax only).	45,895 70,197 556	2,509,950 4,407,433 423,470	2,066,662 3,647,827 375,248	670,860 1,266,643 188,771	89,278 272,101 375,248	42,853 136,050 187,624	664,389 1,254,380 187,636	26.5 28.5 44.3	32.1 34.4 50.0	228,679 182,783 556	1,172,216	392,872 586,108 187,624
50 percent (alternative tax com- putation returns with capital gains tax and normal tax and surtax) <sup>4</sup> .	77,212	10,512,255	8,802,174	4,000,507	2,965,660	1,482,830	3,961,757	37.7	45.0	77,212	2,965,660	1,482,830
52 percent. 53 percent. 55 percent. 56 percent.	49,547 24,479	3,839,910 2,317,467	3,204,620 1,940,622	1,216,744 791,331	263,724 133,927	139,774 73,660		31.4 33.8	37.6 40.4 -	112,587 63,040		540,522 328,104
58 percent	13,290	1,508,448	1,270,553	548,203	72,743	42,191	543,305	36.0	42.8	38,561	375,981	218,069
59 percent	7,717	1,001,887	837,872	376,743	43,005	25,803	372,198	37.1	44,4	25,271	-	152,191
62 percent	6,962	1,082,784	904,000	425,929	62,822	38,949	421,819	39.0	46.7	17,554	274,661	170,290
63 percent	3,614 2,108	666,773 467,968	551,584 385,776	271,611 196,727	32,916 19,073	21,066 12,588		40.2 41.5	48.6 50.4	10,592 6,978		110,385 76,872
67 percent	1,225	308,032	254,012	133,497	11,754	7,993	131,848	42.8	51.9	4,870	84,654	57 <b>,5</b> 65
69 percent	802 2,843	222,660 1,547,303	177,431 1,223,682	95,861 737,334	7,351 471,252	5,072 329,876	94,802 713,356	42.6 46.1	53.4 58.3	3,645 2,843		44,306 329,876

Includes income averaging returns with income subject to tax.
Includes income averaging returns without income subject to tax.
The chalf for column 10 is not the sum of the following tax rate classes because many returns have income taxed at more than one rate.
The cells for columns 1, 2, 3, 4, and 7 for this line are not included in the total because these returns already appear in the class which is their marginal normal tax and surtax rate.

MOTE: Detail may not add to total because of rounding. A dash (-) in this table means "Not applicable."

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		Total r	Total returns with tax	overpay	ment					Returns with	Returns with tax overpayment by		type of taxp	taxpayment			
			Refund		Credit on 1968	968 tax		Tax withheld	and no	payments on 1967	967 declarations	ions	T	Tax withheld	and payments	on 1967	declaration
Adjusted gross income classes	Mimbon	Over-						\a_	Other	Refund		Credit on 1968	968 tax		Tax	Payments on 1967	Other
	returns		Number of	Amount	Number of returns	Amount	Number of returns	withheld	payments 1	Number of	Amount	Number	Amount	Number of returns	withheld	declara- tions	payments
		(Thousand		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	ns .	(Thousand dollars)	_	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	51,167,803	10,165,890	49,546,413	9,104,059	1,923,049 1	1,061,836	48,583,176	37,141,531	239,848	48,476,583	8,633,020	133,941	41,207	1,189,294	2,198,824	2,116,398	20,030
Tayable returns. total	42,000,144	9,220,348	40,548,754	8,251,247	1,706,398	969,109	39,898,713	36,374,220	231,388	39,804,386	7,872,324	117,652	36,392	1,125,736	2,175,593	2,074,442	18,670
Under \$1,000 \$1,000 under \$2,000		52,036 370,473		51,996	(*) 25,379 61.786	3,746	553,839 4,052,085	56,361 670,492 914,944	10 422 596	553,839 4,050,295 3,168,728	51,902	5,763	307	7,547	879	1,422	1 1 1
\$2,000 under \$4,000 \$3,000 under \$4,000 \$2.000 under \$5.000		414,744		398,581	95,673	16,163	3,349,741	1,362,158	1,120	3,344,077	387,543	6,263	713	36,483	7,886	9,532	100
\$5,000 under \$6,000		615,044	3,589,167	591,828	127,198	23,216	3,540,761	2,312,466	1,776	3,533,802	578,247	8,954	1,005	57,565	23,230	21,485	99
\$7,000 under \$8,000 \$5,000 under \$9,000		875,174	3,226,621	801,291	100,838	34,479	3,730,490	3,358,305	16,739	3,723,332	833,426	9,148	925 1,190 3,039	67,388 70,373 69,808	38,523 56,198 63,531	32,730	282 250 367
\$10,000 under \$12,000		2,112,186	6,922,885	1,985,380	332,000	126,805	6,790,145	10,867,455	104,014	6,770,884	1,928,412	25,429	7,134	268,553	336,867	203,673	2,088
\$15,000 under \$20,000. \$20,000 under \$50,000 \$50,000 under \$100,000	7	686,901 207,816	516,805	380,961	297,876	305,938	435,129	2,022,951	13,692	8,849	270,068	16,022	3,585	34,597	318,361	624,359 422,452	3,514
\$100,000 under \$200,000	11,167	80,587	438	8,633	2,632	31,395	83	6,427	126	9	1,636	92	371	1,428	32,220	136,649	514
\$500,000 under \$1,000,000		10,481	18	2,079	1115	8,402 9,386	91	941	1 1	ν I	437	2 1	n 1	198	1,362	51,440 44,534	103
Nontaxable returns, total	4,166,660	945,545	8,997,659	852,814	216,648	92,729	8,684,464	767,310	8,459	8,672,196	760,699	16,290	4,818	63,559	23,232	41,959	1,360
No adjusted gross incom	165,371	82,643	141,907	59,866	28,667	22,777	72,976	32,528	1,155	72,734	32,717	*	*	11,299	6,561	10,789	372
Under \$600.		143,038	3,713,601	138,720	13,542	4,317	3,668,854	133,801	330	2,135,194	134,015	3,490	1,035	065	564	186	53
\$1,000 under \$2,000	1,276,636		780,180	125,411	39,945	10,840	1,176,927	116,471	1,339	1,175,027	105,816	486	342	9,259	1,481	3,630 5,792	504 84
\$2.000 under \$5.000		87,079	418,124	79,282	27,168	7,797	269,258	73,671	1,330	395,738	72,461	3,790	1,008	5,043	1,533	3,082	19
\$5,000 or more		145,446	250,537	117,238	37,583	28,207	226,549	1,00,401	1,973	225,796	91,364	4,740	1,881	14,436	9,930	14,976	293
Returns under \$5,000	23,768,641	2,472,363	23,372,927	2,354,231	475,675	118,132	22,946,929	5,468,928				30,208	4,682	149,076	37,679	160,027	1,215
Returns \$10,000 under \$15,000 Returns \$15,000 or more	7,210,567		1,932,816		336,039	130,537			104,311	6,777,218 1,742,006	785,472	25,896	7,391	434,426	338,581	207,844 1,689,369	15,361

Table 32, -RETURNS WITH TAX OVERPAYMENT: TYPE OF TAXPAYMENT BY ADJUSTED GROSS INCOME CLASSES-Continued

						Return	Returns with tax overpayment by type of taxpayment - Continued	verpayment	by type of	TBXpayment-	Continued						
	Tax wi	ithheld and payments or declaration—Continued	Tax withheld and payments on 1967 declaration—Continued	1967		Payments	on 1967	declaration and	no tax withheld	hheld		Neither	tax withh	eld nor payr	Neither tax withheld nor payments on 1967 declaration	37 declarati	no
Adjusted gross income classes	Refund	nd	Credit on 1968 tax	1968 tax		Payments	Other	Refund	nd	Credit on	1968 tax		Other	Refund	nd	Credit on 1	1968 tax
	Number of returns	Amount (Pousmd	Number of returns	Amount (Thousand dollers)	Number of returns	declara- tion (Thousand	payments (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	payments (Thousand dollers)	Number of returns	Amount N	Number of returns (	Amount (Thousand dollars)
	(18)	(19)	(20)	(21)	(22)	(23)	(54)	(25)	(92)	(27)	(28)	(53)	(30)	(31)	(35)	(33)	(34)
Grand total	550,233	302,222	819,238	485,907	1,216,566	2,806,442	667,6	342,683	156,837	967,789	534,426	178,768	19,888	176,916	11,980	2,081	295
To . 01	509.360	265,818	781,860	461,191	966,386	2,678,851	8,255	225,663	868,111	805,731	477,283	10,307	3,967	9,345	1,210	1,160	346
Index \$1.000				ı	(*)	*	*	(*)	(*)	(*)	(*)	1 (")	1	1 (3)	- (×	1 1	1 1
\$1,000 under \$2,000		1,276	(*)	(*)	28,765	7,680	87.79	8,561	3,121	21,800	7,990	*	*	2,189	185	- 009	776
\$2,000 under \$3,000	18,004	3,495	26,036	4,496	81,569	40,387	-п	25,057	7,292	63,073	10,923	69 2 69	1,289	6,0045	279		ξ '
\$4,000 under \$5,000		991.6	36.022	6,359	97,144	69,397		25,067	4,415	82,223	15,852	1	ì	1	ı	1	1
\$5,000 under \$7,000		9,757	29,807	6,979	69,832	197,461		18,784	5,861	55,437	12,015	(*)	(*)	(*)	(*)	1 1	
\$7,000 under \$8,000		10,738	37,829	8,185	64,195	74,816	165	14,925	4,619	53,222	22,476	1	1	1	1		
\$8,000 under \$9,000	30,919	7,362	44,33	9,887	44,447	64,783		8,002	2,214	38,674	13,199	_				1	,
\$10,000 under \$15,000.		44,278	184,078	56,937	139,941	295,068		25,621	12,665	122,039	62,696	1.97.7	D. 287	(*)	*	_	
\$15,000 under \$20,000	69,320	32,867	122,424	157.964	112.641	810,342	1,557	16,216	28,372	102,821	135,516	~	102			099	212
\$50,000 under \$100,000		28,283	30,426	83,046	19,412	421,382		2,507	12,378	18,132	57, 608 26, 605			1 1	1 1	_	
\$100,000 under \$200,000	1	000 (01	747	200,000	000			133	2.70	7.034	14.821	,	1	,	1	1	•
\$200,000 under \$500,000	30	4,287	174	4,302	154	45,344		55.	286	135	4,097	1	•	1	1 1	1 1	. ,
\$1,000,000 or more		772	777	3,762	57			4	140	22	C79 °C	.					
Nontaxable returns, total	40,876	36,407	37,379	24,718	250,179	127,592	1,245	117,021	666,477	162,059	63,146	168,459	15,922	167,568	10,772	(*)	*
No adjusted gross income.	7,849	6106	5,714	8,307	35,005	28,524	281	16,819	13,895	21,183	13,893	45,991	5,051	45,504	4,235	* :	* (
Under \$600	2,593	895	1,795	636	19,909	6,797	33	9,752	2,364	11,553	4,194	34,790	2,271	34,591 20,825	2,023	*	*
\$600 under \$1,000		2.708	5.170	2.776	52,363			25,860	5,035	32,675	7,238	38,087	3,600	37,888	1,852	*	*
\$1,000 under \$2,000		4,485						24,583	6,178	28,895	6,413	15,843	1,876	15,843	891	1 1	1 1
\$3,000 under \$4,000					27,162	13,171		10,761	1,767	13,348	4,407	2,895	406	2,894	243		t
\$4,000 under \$5,000.	9,780	15,084	10,342	7,422	32,733		586	12,945	10,441	22,466	18,886	2,454	409	2,448	350	*	*
Returns under \$5,000	II		88,890	30,953	790,667	223,521		191,795	53,522	355,191	82,433	173,572	16,690	172,386	10,916	1,386	2 '
Returns \$5,000 under \$10,000			185,476	45,204	367,337		2,172	26,590	13,329	124,203	64,849	*(*)	*	*	(*)	(*)	(*)
Returns \$15,000 or more	157,441	165,198	339,732	351,491	207,425	1,904,031		33,023	64,241	186,937	294,584	548	1,478	346	162	165	TA

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

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Table 33.

								Returns wit	Returns with tax due at time of filling	t time of 1	fling							
	Total	1,							Returns	by type of	taxpayment							
Adjusted gross income classes		Tax due	Tax with	Tax withheld and no payments declarations		on 1967	Tax withheld	thheld and p	and payments on 1967 declaration	1967 declar	ation	Payments c	Payments on 1967 deciaration and withheld	aration and	no tax	Neither tax withheld nor payments on 1967 declaration <sup>2</sup>	Neither tax withheld nor yments on 1967 declaration	l nor iration <sup>2</sup>
	Number of returns	at time of filing	Number of returns	Tax with- held	Other tax- payments1	Tax due at time of filing	Number of returns	Tex with-	Payments on 1967 declaration	Other tax- payments1	Tax due at time of filing	Number of returns	Payments on 1967 declaration	Other tax- payments1	Tax due at time of filling	Number of parents	Other T	Tax due at time of filling
		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollers)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand (dollars)	(Thousand dollers)
	(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	17,503,592	8,439,966	10,639,884	10,886,831	58,363	2,310,914	1,316,346	2,479,655	3,214,264	21,286	2,227,800	1,929,098	4,832,100	7,703	2,346,923	3,618,263	49,385 1,554,329	,554,329
Taxable returns, total	16,429,222	8,315,803	10,521,730	10,881,086	56,668	2,297,757	1,311,124	2,479,224	3,213,394	21,193	2,227,202	1,889,980	4,825,920	7,363	2,343,898	2,706,387	32,190 1,	1,446,943
Under \$1,000	66,753	1,193	(*)	(*)	(*)	(*) 10,465	*	*	(*)	*		(*) 29,416	(*)	(*)	(*)	63,174	700	1,117
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	1,062,483	106,182	484,962 820,374 937,313	76, 337 228, 387 352, 971	209 715 906	26,573	6,560 14,717 22.086	1,624	2,112	116	374	52,402 95,885 145,117	8,747 23,820 46,764	104	3,856 10,449 20,927	518,559 456,124 328,418	2,656	75,379 100,286 110,858
\$5,000 under \$6,000.	1,248,514	220,193	840,332	392,404		84,456	43,263	10,256	12,819	09	5,322	145,241	61,787	96	27,282	219,678	3,188	103,133
\$7,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	اَ رَا رَا	246,869	900,831 861,361	637,080	2,470	115,949	54,579	18,441	22,508	31	10,344	123,939	84,027	225	37,660	104,045	2,720	82,915 80,355
\$9,000 under \$10,000	979,176	236,359				117,371	62,089	31,306	31,373	210	14,847	100,914	92,336	157	37,832	62,199	1,959	66,308
\$15,000 under \$20,000	1,202,565		766,296	1,666,958	9,335	291,287	199,216	263,891	195,424	1,367	103,534	187,045	365,903	1,059	173,157	50,008	2,294	126,474
\$50,000 under \$100,000.		1,177,005			20,00	177,636 77,820	87,381	568,383	760,270	6,312	324,567	74,380	1,043,738	1,326	480,942	3,642	583	64,732
\$200,000 under \$500,000 \$500,000 under \$1,000,000	10,008	259,809		23,319	413	46,851	5,525	91,580	317,276	1,465	272,935	3,793	296,833	539	75,197	75	911	8,498 2,456 8,734
Montaxable returns, total.	1,074,370	124,166	118,1	5,744	1,696	13,158	5,221	433	8770	96	665	39,115	6,182	12/2	3,022	911,877	17,196	107,385
No adjusted gross income	30,830	5,046	3,958	623	55	1,087	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	25,624	588	3,697
\$600 under \$1,000.	σ,	7,735		270	23	356	2,194	138	235	7	141	\$1176	885	36	351	138,745	601	7,467
\$2,000 under \$2,000		21,472		1,125	296	2,114						7,181	1 090	32	372	160,272	2,421	18,899
\$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more	84,590 107,345	15,948	14,163	364 1,464	263	1,747	2,525	225	677	91	283	8,904	1,067	1771	1,179	79,465	2,601	13,603
Returns under \$5,000. Returns \$5,000 under \$10,000	5,794,011	616,107	2,4	39,00	1	168,123	47,855		8,249	+	4,854	353,232	85,907	427	38,176	2,668,076	19,468	404,955
Returns \$10,000 under \$15,000 Returns \$15,000 or more	3,154,063	1,010,163			17	491,779 1,096,212	316,864 676,889	2,105,890	205,482	858 19,770	102,176	329,444 621,555	396,730	719 5,581	1,947,475	151,183	6,369 5,579	467,663

Table 33 , - RETURNS WITH TAX DUE, OR NEITHER TAX DUE NOR OVERPAYMENT: TYPE OF TAXPAYMENT BY ADJUSTED GROSS INCOME CLASSES -- Continued

17,74,551													
				Ret	urms with ne	ither overpa	Returns with neither overpayment nor tax due	x due at time	e of filing				
						Retu	Returns by type	of taxpayment	ب				
Adjusted gross income classes	Total	Tax withhe	Tax withheld and no payments on 1967 declarations	yments on ns	Tax withhel	d and paymen	Tax withheld and payments on 1967 declaration	eclaration	Payments on	Payments on 1967 declaration and no tax withheld		Neither tax withheld nor payments on 1967 declaration	withheld nts on ration
	number of returns	Number of	Tax with- held	Other tax- payments1	Number of	Tax with- held	Payments on 1967 declaration	Other tax- payments1	Number of returns	Payments on 1967 declaration	Other tax- payments1	Number of returns	Other tax- payments <sup>1</sup>
		ari ina ari	(Thousand	(Thousand	en ino al	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(10)	(00)	(21)	(22)	(23)	(54)	(25)	(56)	(27)	(28)	(59)	(30)	(31)
a de la companya de l	2,980,515	225,344	123,524	254	7,127	5,599	4,678	27	14,500	15,025	33	2,733,543	51
Cather to be a city of the cather of the cat	242,572	223,547	123,398	235	6,928	5,594	4,668	13	11,896	14,505	25	(*)	*
RXB018 Petulio, trust   Inder \$1   NY	1 3	1 4	1 0		-			1 1		1 1	1 1	1 1	1 1
\$1,350 wher \$2,250 \$2,070 water \$3,000 \$3,000 water \$3,000	35,288 34,866 46,431	32,284 42,284 44,641	5,468 6,883 16,272	1160	· · ·	1	ı	I	3,778	1,261	1	· · · · · · · · · · · · · · · · · · ·	· · ·
54, NC under 85, 200. 55, NC under 2c, 200. 85, NC under 7c, 200.	25,482	22,900	14,859	17		6	22/ 6	ı	4,672	3,051	1		1 1 1
27,000 under \$8,000. \$5,000 under \$9,000. \$5,000 under \$9,000.	13,180	6,350 6,887	7,489	59	060.0	7/0.47	201,47		2,513	3,172	10		) I
\$9,000 under \$15,000	17,688	15,372	21,858	131	845	1,552	829	r	, 434	1,277	7	ر ا	1 1 1
\$15,000 under \$20,000 \$20,000 under \$50,000	1,478	(*)	3,235	(*	385	1,891	953	12	501	4,416	10		
\$50,300 under \$100,000 3100 old under \$200,000	20 20	· (*)	(*)	-	7	42	297	1	13	648	1 6	1	•
\$200,000 under \$500,000	5 -	1 1	- '	' '	- I	ν I	123		1 4	190	→ I	' '	1 1
\$500,000 under \$1,000,000. \$1,000,000 or more	1		1	•	1	,	1	1		•			
Parterable neturns tots!	2,737,942	1,795	126	20	(*)	*	<b>*</b>	*	2,602	519	6	2,733,343	(E)
No adjusted gross income.	173,283	*	(*)	(*)	11	' '	1 1	1 1	÷	*	*	279,815	(* *
June: 4000 お600 undan 名1,000. か. か. ハウ・ニュニッジ 2,000.	375,110				· ·	-			1,861	287	6	970,269	(*)
2,000 under \$4,000 \$3,000 under \$4,000 \$4,000 under \$5,000	230,620 230,620 99,790 58,033	* *	*	*	€ *	*	*	*	721	227	ı	229,623 99,391 57,511	(*)
35,000 or more Returns under \$5,000 %1,000 Returns \$7,000 under \$1,000	2,821,402	137,326 68,920 15,372	36,632 54,028 21,858	46 48 131	(*) (*) 1,090	(*) (*) 1,009	(*) (*) 712	**	5,860 6,159 1,426	1,565 4,256 2,136	01 10	2,676,032 52,250 2,915	1 1 1 2
Returns \$15,000 or more.	8,365				1,238			77	T,000				

See text for "Explanations of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(-) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Includes excess FIGA, credit for northighesy Rederal gasoline tax, credit for taxes paid by regulated investment companies, and type not specified.

The majority of returns shown in column 31 are balance due returns With no tax payments.

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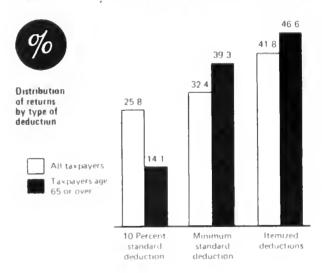
For 1967, returns with age exemptions constituted 9 percent of all returns filed and contained 8 percent of total adjusted gross income. Comparisons of income, deductions, and taxability on these returns with all returns produced contrasting patterns and reflected the special provisions of Federal income tax law which benefited older taxpayers.

The special tax treatment accorded older taxpayers included an additional exemption of \$600 for each taxpayer age 65 or over. As indicated in an earlier section (table 2.5, section 2), approximately 8.4 million age exemptions were claimed on the 6.6 million returns filed by older taxpayers, and they constituted 43 percent of the 19.4 million total number of exemptions claimed on these returns. Other provisions of the law which benefited older taxpayers were the minimum standard deduction, the exclusion of certain income for tax purposes, the retirement income credit, and the exclusion of all or part of the gain on the sale of a personal residence.

# OLDER TAXPAYERS BENEFITED FROM THE MINIMUM STANDARD DEDUCTION

The minimum standard deduction was more liberal for older taxpayers than for taxpayers generally because age exemptions were used in its computation. For example, married taxpayers, both of whom were age 65 or over and filing a joint return, were entitled to a minimum standard deduction of \$600 (\$200 plus \$400--\$100 for each personal exemption and \$100 for each age exemption). This deduction was allowed in addition to a \$2,400 deduction for their four exemptions. The minimum standard deduction, like the 10 percent standard deduction, could not exceed \$1,000 (or \$500 for married taxpayers filing separately). Chart 4A shows that about 39 percent of the returns with age exemptions and positive adjusted gross income reflected the minimum standard deduction as compared with about 32 percent for all returns.

# Chart 4A Older taxpayers use minimum standard deduction and itemized deductions more frequently than others



# ITEMIZED DEDUCTION RETURNS OF OLDER TAXPAYERS DECREASED

Liberal deductions for medical and dental expenses were no longer allowed taxpayers age 65 or over for tax years beginning after December 31, 1966, and the 1 percent and 3 percent limitations on medical expenses based on adjusted gross income therefore applied to all taxpayers regardless of age. This law change may have contributed to the 6.9 percent decrease from 1966 in the number of returns with itemized deductions filed by older taxpayers, since medical expenses have his-

Table 4.1-Number of Returns by Type of Deduction for ALL RETURNS AND RETURNS WITH AGE EXEMPTIONS: 1966 AND 1967

[Taxable and nonta	xable return	s]		
Type of deduction and adjusted gross	2066	10.00	Change, 1966	6 to 1967
income classes	1966	1967	Number	Percent
	(1)	(2)	(3)	(4)
ALL RETURNS				
With itemized deductions, total	1	29,774,420	1,214,229	4.3
Under \$5,000	5,704,517 12,693,402	5,295,286 12,572,659	-409,231 -120,743	-7.2 -1.0
\$10,000 under \$15,000	6,567,336	7,477,882	910,546	13.9
\$15,000 or more	3,594,936	4,428,593	833,657	23.2
With minimum standard deduction, total	23,583,672	23,134,025	-449,647	-1.9
Under \$5,000		21,550,594	<b>-</b> 256 <b>,</b> 465 .	-1.2
\$5,000 under \$10,000	1,776,128	1,582,928	<b>-</b> 193 <b>,</b> 200	-10.9
\$10,000 under \$15,000 \$15,000 or more	(*)	(*)		_
· ·				
With 10 percent standard deduction,	17,642,322	18,374,080	731,758	4.1
Under \$5,000	5,069,291	5,168,790	99,499	2.0
\$5,000 under \$10,000	9,328,030	9,679,108	351,078	3.8
\$10,000 under \$15,000	2,694,773	2,907,052	212,279	7.9
\$15,000 or more	550,223	619,130	68,902	12.5
RETURNS WITH AGE EXEMPTIONS				
With itemized deductions, total	3,237,119	3,013,969	<b>-</b> 223 <b>,15</b> 0	-6.9
Under \$5,000	1,606,317	1,448,763	<b>-1</b> 57 <b>,</b> 554	-9.8
\$5,000 under \$10,000	997,664	897,140	-100,524 297	-10.1
\$10,000 under \$15,000 \$15,000 or more	270,383 362,755	270,680 397,386	34,631	.1 9.5
,	1	,	, i	
With minimum standard deduction, total	2,385,119	2,545,813	160,694	6.7
Under \$5,000	2,342,732	2,508,859	166,127	7.1
\$5,000 under \$10,000	42,387	36,954	-5,433	-12.8
\$10,000 under \$15,000 \$15,000 or more	_	_		-
With 10 percent standard deduction,	572: 566	01/ 572	377 007	24.2
	736,566	914,573	178,007	
Under \$5,000 \$5,000 under \$10,000	190,886 386,915	189,136 512,719	-1,750 125,804	9 32.5
\$10,000 under \$15,000	115,213	147,669	32,456	28.2
\$15,000 or more	43,552	65,049	21,497	49.4

<sup>(\*)</sup> An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

torically constituted one of their largest single itemized deductions. Table 4.1 shows that corresponding with the decline in itemized deduction returns of older tax-payers, there was a 24.2 percent increase in 10 percent standard deduction returns and a 6.7 percent increase in minimum standard deduction returns. In contrast, the number of itemized deduction returns filed by all taxpayers increased, returns with the 10 percent standard deduction increased moderately less than for older taxpayers, while minimum standard deduction returns actually decreased slightly.

For 1967, there were 3.8 million joint returns with age exemptions filed. The composition of income on returns with one age exemption differed from that on returns with two age exemptions. About 1.9 million taxpayers under 65 appeared on joint returns of older taxpayers where either the husband or wife was not age 65 or over. Table 4.2 shows that about two-thirds of adjusted gross income on joint returns with one age exemption was composed of income from employment and business activities as compared with about one-third on joint returns with two age exemptions. Investment and retirement income constituted the bulk of income on the latter returns.

## OLDER TAXPAYERS REPORTED LARGE AMOUNTS OF INVESTMENT INCOME

Sources of income reported by older taxpayers are shown in table 4.3. This table contrasts the composition

Table 4.2—RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME OF LOSS

[Taxable and nontaxable returns]

	axable and 1					
	Returns	with one 65 or	e taxpayer a over	rge	Returns w taxpayers	age 65
	All retu	ıms	Joint re	turns	or o	ver
It.em	Amourit	Percent of ad- justed	Amount	Percent of ad- justed	Amount	Percent of ad- justed
	(Thousand dollars)	gross income	(Thousand dollars)	gross income	(Thousand dollars)	gross income
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	28,131,797	100.0	15,057,223	100.0	13,801,243	100.0
Salaries and wages (gross).	10,843,646	38.5	7,937,464	52.7	3,766,330	27.3
Business or profession net profit less net loss Farm net profit less net	1,331,409	4.7	1,018,300	6.8	741,058	5.4
1088	203,347	0.7	118,906	0.8	123,685	0.9
Partnership net profit less net loss	833,438	3.0	538,848	3.6	523,065	3.8
gain less net loss	2,393,831	8.5	1,231,305	8.2	1,447,237	10.5
Dividends in adjusted gross income	4,615,413 3,994,067	16.4 14.2	1,305,216 1,453,782	8.7 9.7	2,328,460 2,245,502	16.9 16.3
loss	1,042,606	3.7	338,852	2.3	684,823	5.0
Royalties net income less net loss	158,272 2,212,926	0.6 7.9	55 <b>,</b> 195 920 <b>,</b> 668	0.4 6.1	113,343 1,591,048	0.8 11.5
less loss	639,117	3	484ر38 ے	1.6	289,788	2.1
Statutory adjustments1	136,210	-0.5	99,763	-0.7	53,038	-0.4

<sup>&</sup>lt;sup>1</sup>Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.
MOTE: Detail may not add to total because of rounding.

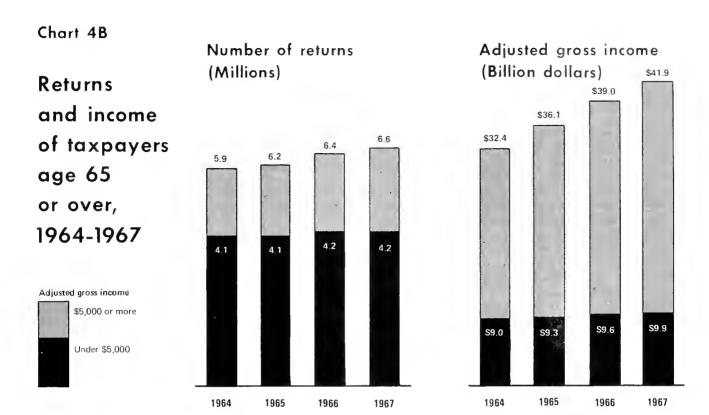
Table 4.3—ALL RETURNS AND RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME OR LOSS

[Taxable and nontaxable returns]

	All retu	ırns	All return: one taxpay		
Item		Percent		Percen	t of-
1 bem	Amount	of adjusted	Amount	Adjusted	
	(Thousand doilers)	gross income	(Thousand dollars)	gross income	for all returns
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income less deficit.	504,809,479	100.0	41,933,040	100.0	8.3
Salaries and wages (gross) Business or profession net profit	26ء (411 - 411	81.5	14,609,976	34.8	3.5
less net loss	27,391,139 3,353,443	5.4 0.7	2,072,467 327,032	4.9 0.8	7.6 9.8
loss	11,534,274	2.3	1,356,503	3.2	11.8
less net loss	,,	2.7	3,841,068	9.2	28.1
Dividends in adjusted gross income. Interest received  Rent net income less net loss  Royalties net income less net loss.  Pensions and annuities  All other sources, income less loss	14,899,452 2,538,289 676,620 5,046,015	3.0 0.5 0.1 1.0	6,943,873 6,239,569 1,727,429 271,615 3,803,974 928,905	16.6 14.9 4.1 0.6 9.1 2.2	48.9 41.9 68.1 40.1 75.4 22.2
Statutory adjustments1	4,341,934	-0.9	189,248	-0.5	-4.4

<sup>&</sup>lt;sup>1</sup>Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.
NOTE: Detail may not add to total because of rounding.

of income for taxpayers age 65 or over with all taxpayers. Salaries and wages represented only 34.8 percent of adjusted gross income on returns with at least one age exemption. The percentage for all returns was 81.5. Conversely, dividends and interest constituted 16.6 percent and 14.9 percent, respectively, of income for age exemption returns, but they comprised only 2.8 percent and 3.0 percent of the income for all returns. Returns with age exemptions contained 8.3 percent of the adjusted gross income total of \$504.8 billion reported for 1967. However, they reflected 40.1 percent of the royalties, 41.9 percent of the interest, 48.9 percent of the dividends, 68.1 percent of the rents, and 75.4 percent of the pensions and annuities reported by all taxpayers.



The distribution of total income on returns filed by older taxpayers also presents a contrast. Chart 4B shows that 64.5 percent of these returns reflected income under \$5,000; whereas on returns of all taxpayers, about 45 percent were in this classification. However, the aged received benefits under the Social Security and Railroad Retirement Acts which were excluded from gross income and therefore not reported for tax purposes.

As shown in chart 4B, age exemption returns with income \$5,000 or more have been gradually increasing in number as well as in proportion to total age exemption returns. The number of returns with income under \$5,000 has remained relatively stable, although they have tended to decline in proportion.

Chart 4B also reflects the disparity in distribution of income of older taxpayers. The 4.2 million age exemption returns with income less than \$5,000 reflected about one-fourth of the total adjusted gross income of older taxpayers. In addition, the proportionate share of income for lower income older taxpayers has decreased while that for higher income taxpayers has grown.

# TWO OUT OF FIVE AGE EXEMPTION RETURNS WERE NONTAXABLE

Exclusions from gross income, benefits gained under special provisions of the law, and the higher proportion of low income returns contributed to a large number

of nontaxable age exemption returns. For 1967, about 41 percent of these returns were nontaxable as compared with 18 percent of all returns. However, with the continuing upward shift in income distribution, there has been a decrease in nontaxable returns filed by older taxpayers over the past few years. Since 1964, the number of nontaxable returns with age exemptions has decreased by 9 percent as compared with an increase of 30 percent in taxable returns and an overall increase of 11 percent in returns filed by these taxpayers.

# TAXPAYERS CLAIMED A RETIREMENT INCOME CREDIT OF \$192.8 MILLION

The retirement income credit was designed to provide those who received retirement income subject to tax an exemption which approximated that received by recipients of Social Security and other tax exempt benefit payments. For 1967, a total retirement income credit of \$192.8 million was claimed on 1.8 million income tax returns. As shown in table 37, about 98 percent of these Forms 1040 had supporting schedule B attached outlining the credit computation. Tabulations other than the number of returns and amount of credit were not possible for the other 2 percent with no schedule B.

In general, the credit was available to each taxpayer who met the following conditions:

(1) Received "earned income" in excess of \$600 in each of any 10 calendar years prior to the current

year. This provision corresponded with the "work qualifying test" used for Social Security purposes.

- (2) Received "retirement income" in the taxable year which was included in gross income. Since the credit was intended to substitute for the tax advantages granted Social Security payments, the credit was limited to retirement income. For persons under 65 years of age, retirement income included only pensions and annuities received under a public retirement system. Retirement income of taxpayers age 65 or older included taxable income from pensions, annuities, interest, dividends, and gross rents. Of the 2.1 million retirees represented on schedules B, about 91 percent were age 65 or over.
- (3) Amounts received under the Social Security Act, Railroad Retirement Act, and certain other tax exempt benefits did not exceed the maximum amount of retirement income allowed for computation of the credit. This provision reduced the maximum by the amount of any pension or annuity not included in gross income. About 74 percent of the schedules B showed a deduction for such tax exempt benefits.
- (4) Current 'earned income' did not exceed certain specified levels. This provision corresponded to the test of retirement income adopted for Social Security purposes. Maximum retirement income for credit computation was reduced by (a) current earned income in excess of \$900 for taxpayers under 62 years of age and (b) 50 percent of the earned income over \$1,200 but not in excess of \$1,700 plus 100 percent of earned income over \$1,700 for taxpayers 62 but under 72 years of age. There was no limitation on earned income for taxpayers 72 years of age or older. About 6 percent of the schedule B returns reflected a reduction for earned income.

## NINE OUT OF TEN RETIREES USED THE GENERAL RULE FOR CREDIT COMPUTATION

Two methods were available for computation of the retirement income credit.

(1) General Rule--Under this method, the credit was 15 percent applied to the lesser of retirement income received during the year on \$1,524 (\$3,048 on joint returns where husband and wife each qualified for the credit) minus the total of tax exempt benefits and current income above the specified levels mentioned in (4) above. The general rule for credit computation was used by 89 percent of the total retirees.

(2) Alternative method -- This method was available to taxpayers who filed a joint return and who were both 65 years of age or older. This computation provided that only one of the taxpayers was required to meet the earned income test, and it increased the maximum limitation on the amount of combined retirement income to \$2,286 reduced by tax-exempt benefits and earned income above the specified levels. Of the 564,000 retirees eligible for the alternative method, about 40 percent actually computed their credit by this method. The remaining eligible retirees presumably chose the general rule because it afforded either an equal credit or a larger credit. This would occur where both spouses had retirement income, and the sum of their separate bases for the credit equaled or exceeded the base computed under the alternative method.

The result of this computation was the tentative credit. In determining the actual credit, there was a limitation whereby the credit could not exceed income tax reduced by any credits for dividends received, foreign taxes, and for tax-free covenant bonds. The actual credit of \$188.1 million on returns with schedules B was therefore \$33.1 million less than the tentative credit.

In using table 37, the following should be noted:

- (1) Total returns with schedule B reflecting use of the general rule (column 12) will not equal the sum of the number of returns of retirees under age 65 (column 16) plus the number of returns of retirees age 65 or over (column 20). The difference of 38,733 returns is due to joint returns which had both a retiree under 65 and a retiree 65 or over. These returns were tabulated in both categories, but they were counted only once in the total.
- (2) The retirement income credit on returns with schedule B reflecting the general rule (column 14) will not equal the sum of credit for retirees under 65 (column 18) plus credit for retirees 65 or over (column 22). The difference of \$7,226,000 is also due to the same reason mentioned above.
- (3) Retirement income in adjusted gross income will not equal the amount of retirement income in schedule B because the retirement income in adjusted gross income included the income of both husband and wife even though only one was eligible for retirement income credit. In addition, retirement income in adjusted gross income included net rental income after depreciation, repairs, and other expenses rather than the gross amount.

## Individual Returns/1967 • Age 65 or Over; Retirement Income Credit

Table 34. -- RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

		<del></del>		<del></del> _		OME CLA	.0000									
			Adjuste	d Salar	ies and wag (gross)	es			ess or p	professi			Mad	Far		
Adjusted gross income classes	Number of returns	Number of exemptions	gross income	111				profit		Number	loss	N	Net pro		Number	
			(Thousan		(Tho	ount usand	Number of returns	(Thou	ount usand	of returns	(Thou	sand	of eturns	Amount (Thousand	of returns	Amount (Thousand
	(1)	(2)	dollars (3)	(4)		(ars)	(6)	10011	lars)	(8)	do11	ars)	(10)	dollars)	(12)	dollars)
Grand total	6,561,206	19,399,824	141,933,	040 3,108	.041 14.0	19,976	628,03	9 2.38	88,975	112,708	316	,508	321,840	630,422	160,392	303,590
Taxable returns, total	3,893,113	11,338,448	-			00,376	372,59	+	54,947	48,731	+	=	145,885	487,806	476رک	140,035
Under \$1,000		-		-	-	-		-	-1		_	.) -	-	-	_	
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000		977,429 1,456,546 1,473,207	1,108, 1,850, 2,245,	732 196 454 281 942 275	,659 3 ,274 7 ,361 9	05,535 74,537 64,018 90,430	7,58 27,16 40,28 40,69	3 4 9 7 4 9	9,123 41,234 79,120 99,378	(*) 2,593 3,391 5,181	2	2,054 1,599 2,411	5,386 14,562 24,331 20,147	0,218 19,144 38,779 36,517	5,585 9,974 7,375	(*) 4,173 7,260 6,324
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$4,000. \$9,000 under \$10,000.	410,832 323,801 272,213 222,550 163,731	669,690 518,206	2,094, 2,029, 1,892, 1,547,	480 208 743 192 170 141 759 102	,291 1,0 ,509 1,1 ,387 9 ,648 7	158,375 158,975 155,418 149,497 135,367	30,90 30,38 22,47 16,59 21,84	2 8 1 6 5 10	05,215 97,308 85,067 62,539 01,398	4,38- 5,38- 2,992 2,793 1,995	10	5,016 5,568 0,544 2,434 1,595	13,365 13,570 8,777 7,580 6,383	34,721 35,342 30,923 33,487 29,952	5,380 6,383 3,657 3,391 2,194	7,171 4,250 4,943 5,009 1,500
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	415,496 169,801 223,228 47,530 13,460	554,149 738,035 162,359 46,475	2,921, 6,619, 3,200, 1,800,	942 94 826 117 359 27 666 8	,344 1,0 ,435 1,7 ,956 7	130,952 142,685 144,779 157,380 124,661	55,11 26,93 42,28 7,93 1,81	1 22 4 60 2 2:	26,818 23,596 03,433 14,810 74,934	6,467 3,622 6.016 1,822 810	2.14	7,115 5,312 3,147 4,909	16,407 6,668 7,919 1,335 349	80,353 44,356 73,306 16,779 5,858	7,928 2,742 5,854 1,879 837	17,755 7,517 26,234 17,634 13,462
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	4,081 568 280	2,283	449,	715		.30,105 29,035 12,833	43 6 2	0	23,021 3,878 4,075	3c1 74 4u		1,933 3,776 9,271	86 14 0	1,842 169 60	371 88 34	9,760 4,637 1,917
Nontexable returns, total No adjusted gross income	2,068,095 85,851	8,061,377 255,124	<sup>1</sup> 4,903,	_	,056 1,1 ,024	.43,6U2 14,385	249,44 4,40	_	34,029 5,356	63,975	+	5,006	174,954	142,010	95,913 30,823	163,356 97,465
Under \$600 \$000 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more	188,520 238,876 1,129,306 655,250 227,765 81,606 59,921	515,707 672,563 3,084,707 2,182,373 830,318	04, 192, 1,683, 1,602, 777, 362,	706 47 921 98 217 405 112 225 788 98 261 20	,963 ,176 ,333 ,618 ,041	17,418 72,994 64,212 867,309 20,067 35,472 51,745	28,92 40,28 99,33 49,05 14,56 8,17	5 9 10 U 12 19 19 19 19 19 19 19 19 19 19 19 19 19	11,719 24,654 91,789 55,886 18,921 12,575	8,046 4,588 8,777 5,58: 7,574	3:	5,517 3,609 1,394 3,208 3,427	35,707 30,121 44,432 30,564 9,574 2,593 1,185	9,807 10,646 58,527 34,271 12,231 5,584 4,612	16,352 9,974 24,137 9,575 3,790 1,262	15,470 8,922 20,930 3,54c 3,4c7 7,556
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	4,233,610 1,446,813 418,348 462,435	12,068,195 4,459,756	19,872, 10,157, 5,027,	025 1,701 029 898 874 255	,824 3,3 1,984 5,0 1,594 2,2	26,374 001,695 230,952 050,955	3e0,4e 132,48 55,34 79,74	7 4 1 4: 8 3:	49,754 59,471 27,799 51,951	73,559 18,951 6,600 13,598	18.		238,196 50,673 16,473 16,498	238,660 167,320 80,995 143,447	118,384 22,010 8,061 11,937	173,919 25,293 19,154 35,024
		Partner	rship			Sales o	f capita	l assets	5	Ord	inary g	ain from	Sal		perty other	than
Adjusted gross income	Net pr	rofit	Net	loss	Net	gain		Net 1	Loss		depre	ciable		t gain		loss
classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amous (Thouse dollar	aun d	umber of eturns	Amoun (Thouse dollar	and	mber ∪1 turns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	of	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19,	) (	20)	(21)	-	22)	(23)	(24)	(25)	(26)	(27)
Grand total	208,173	1,512,796	57,984	150,293	1,54,15	3,998	,546	:14,700	157,	478 4	103	49,865	11,49	·5 11,38e	20,265	51,708
Taxable returns, total	157,265	1,442,739	38,336	95,117	1,048,170	3,657	,024 :	L64,304	110,	038 .	3,929	35,103	0,21	.8 2,117	10,245	16,655
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	8,949 8,960	(*) 12,324 16,218 15,274	(*) 5,757	(*) 10,605	13,298 63,536 85,200	31 118 82	,113 ,545 ,375 ,460	2,975 9,724 8,937 15,503	7,	785 737 490 893	*) 3,38o	(*) 1,339	(*)	(+)	3,585	2,831
\$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$3,000 under \$9,000. \$9,000 under \$10,000.	11,536 10,744 7,958 8,151 5,015	35,130 35,866 34,111 26,830 26,665	4,172 5,164 8,395	2,207 5,096 2,976	102,859 76,081 64,049 68,052 49,729	77 81 117	,313 ,330 ,637 ,130 ,414	13,763 11,790 11,985 12,904 4,086	3,	179 673 169 442 909	2,787 3,584	7,185 2,422	{ }		3,450	4,163
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	23,217 16,542 33,288 11,210 3,416	115,050 113,180 434,906 284,444 154,835	2,301 6,496 2,627 1,142	3,353 12,968 1~,037 10,e34	156,228 £5,639 133,575 32,937 10,291	208 755 454	,691 ,811 ,991 ,728 ,140	25,745 13,109 26,217 7,219 1,328	20, 5, 1,	492 134 215 829 570	4,523 2,706 4,346 1,002 585	5,779 2,825 10,007 1,995 1,196		05 2,545 .0 1,022 34 385	1,880 2,556 2,44	5,54: 1,914 894
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		94,282 30,772 10,907	519 122 51	11,372 5,206 4,571	3,3km 593 255	184	,544 ,722 ,062	45 45 20		4J9 42 20	160 33 26	905 366 375	1	37 196 .5 117 3 98	. 2	
Nontaxable returns, total		70,057	19,648	01,175	435,836	_	,524	U,395	-		173ر ب	14,752	,2			
No adjusted gross income.  Under \$000. \$000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$4,000 under \$5,000.	3,473 7,153 22,176 10,140 3,585	3,083 5,448 4,415 22,997 17,638 9,211	0,727	50,563 (*) 4,298 5,755	16,0° 21,954 32,414 144,555 107,534 57,796 27,942	5 11 34 75 40 19	,450 ,882 ,910 ,250 ,410 ,247 ,422	1,829 1,351 3, <b>5</b> 74 2,239 12,112 1,104 3,180	2, 0, 3, 2,	544 720 375 120 124 134	2,302 4,770 7,752	3,300 1,475 9,277	{}-,37		1,05, 4,37, 2,59	5,68
\$5,000 or more	1,729 74,005 44,n34	7,215 107,991 102,044 117,102 1,125,599	26,624 11,918 6,046 13,396	65,267 -,047 -2,101 -70,878	22,181 070,908 380,62- 157,289 208,410	467 508	,887 ,136 ,350 ,514	4,742 20,743 18,157 26,276 47,242	03, 41, 10, 37,	.0 c .13c .74'	1,343 10,212 0,503 4,500 7,720	10,124 9,702 3,616 18,161	(+) 2,7: 1·) 2,04	(*)	) 13,14 4,777 1,40	28,057

Pootnotes at end of table. See text for "Explanation of Mas. 16. attents and Terms" and "Sources : rata, becomple, and Limitatic of the lata."

Table 34. —RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Rents

Royalties

	Dividends	in adjusted	Intomost	received	Pensio	ns and		Rei	nts			Roya	lties	
Adjusted gross income	gross	income	Interest	Tecelved		portion)	Net i	ncome	Net 1	oss	Net:	income	Net	loss
classes	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	of returns	(Thousand dollars)	of returns	(Thousand dollars)	of returns	(Thousand dollars)	of returns	(Thousand	of returns	(Thousand	of returns	(Thousand	of returns	(Thousand
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	dollars) (35)	(36)	(37)	(38)	dollars) (39)	(40)	dollars) (41)
Grand total	1,970,945	6,943,873	5,148,453	6,239,569	1,807,053	3,803,974	1,333,762	1,945,995	310,260	218,566	169,143	280,177	4,577	8,562
Taxable returns, total	1,445,200	6,460,226	3,242,410	4,848,608	1,099,379	2,707,692	718,800	1,405,025	181,241	131,584	113,046	248,732	4,364	4,947
Under \$1,000	-	-	-	-	-	-	-		-	-	112,040	240,722	4,204	4,247
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	30,557 111,325 107,983 145,196	11,744 79,728 82,660 153,699	121,694 337,676 395,757 399,870	75,373 288,655 364,923 406,015	35,909 141,049 100,681 150,036	39,769 200,819 331,939 339,959	24,412 63,342 92,741 86,592	20,662 59,571 103,709 102,881	(*) 13,702 21,836 19,265	(*) 4,038 9,520 10,597	(*) 2,787 10,921 13,109	(*) 3,572 8,239 15,671	(*)	(*)
\$5,000 under \$0,000 \$0,000 under \$7,000 \$7,000 under \$8,000 \$3,000 under \$9,000	129,402 102,449 85,008 97,198 50,075	207,881 160,924 198,853 191,913 152,508	332,948 262,206 240,802 189,977 147,208	346,566 277,442 255,250 268,237 208,400	107,168 101,828 60,773 59,546 42,018	258,312 273,398 134,679 165,656 138,655	73,419 54,222 45,507 42,099 31,234	104,514 86,495 57,656 75,885 63,967	19,265 20,661 14,688 7,353 9,370	16,355 8,243 6,441 2,628 4,030	7,951 9,536 9,331 3,973 7,420	7,599 4,126 9,348 9,363 7,648	-	- - -
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	216,194 112,436 179,777 43,817 12,910	648,334 496,147 1,577,514 956,380 654,635	378,401 160,368 212,433 45,522 12,757	696,786 400,454 782,418 269,443 116,845	109,725 55,671 56,720 11,239 3,236	311,094 159,174 246,453 69,045 26,824	85,121 43,185 58,846 13,265 3,583	193,230 138,250 254,626 93,500 35,074	21,202 9,434 15,566 3,592 1,160	10,312 6,438 28,599 11,028 4,872	13,786 9,473 16,889 4,930 1,837	16,566 15,970 57,110 37,981 26,531	1,273 541 338 139	388 804 989 1,062
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,944 657 278	494,690 176,365 222,251	3,875 444 272	56,841 16,162 18,798	971 144 64	9,604 1,618 694	987 173 72	11,759 2,262 984	444 81 48	3,625 2,955 998	707 133 64	16,638 6,884 5,402	67 14 8	656 234 452
Nontaxable returns, total	525,741	477,648	1,906,043	1,390,962	707,074	1,096,282	b14,9b2	540,971	129,017	86,982	56,098	31,447	(*)	(*)
No adjusted gross income	12,769	13,736	42,921	34,737	4,703	8,809	12,605	13,837	20,710	33,478	2,840	2,589	(*)	(*)
Under \$000. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	12,528 25,671 188,350 150,059 72,771 32,352 31,241	5,072 5,351 87,749 95,112 74,045 42,910 153,673	93,119 131,848 783,132 528,080 205,389 .08,489 53,005	26,319 41,855 445,843 426,879 201,861 92,659 120,809	8,743 15,093 253,304 250,758 108,664 42,076 18,333	5,803 9,902 270,988 384,408 228,128 111,460 76,784	34,375 52,637 262,892 149,984 58,776 21,044 22,649	11,369 25,343 189,091 147,842 71,185 34,598 47,100	14,107 9,735 40,497 26,607 12,510 1,197 3,654	6,169 2,389 15,601 18,787 5,203 962 4,393	(*) 4,372 18,285 15,486 9,929 3,989	(*) 1,634 4,889 5,735 5,438 10,878	- - - - - - - -	
											-		-	
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more	889,560 50e,13e 218,317 356,932	651,807 964,607 659,132 4,668,327	3,107,975 1,220,866 380,688 438,924	2,405,119 1,442,243 704,681 1,687,526	1,189,616 388,056 110,751 118,630	1,931,984 1,042,463 314,978 514,549	859,401 267,324 86,115 120,922	780,687 426,053 199,188 540,067	183,741 74,153 21,863 30,503	107,648 39,881 10,749 60,288	79,125 42,034 13,786 34,198	48,133 46,489 16,566 168,989	(*) - (*) 1,857	(*) - (*) 7,922
		Estates an	d trusts		Si	mall busines	s corporati	ons	T	1		1	Moudes ove	2000
Adjusted gross income	Net	Estates an	d trusts Net l	.058	Si Net pro		s corporati Net		Other sources	Sick pa	ay exclusi	on	Moving exp deducti	
Adjusted gross income classes	Number		Net l	oss Amount	Net pr		Net Number			Number		on	deducti umber	
		income  Amount (Thousand	Net l	Amount (Thousand	Net pr	Amount (Thousand	Net	loss Amount	sources (net)	Number	Amo (Thou	unt N	deducti umber of	Amount (Thousand
	Number of returns	income Amount (Thousand dollars)	Net 1 Number of returns	Amount (Thousand dollars)	Net pro	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	sources (net) (Thousand dollars)	Number of return	Amo (Thou as doll	unt N sand ars) re	deducti umber of eturns	Amount (Thousand dollars)
classes	Number of returns (42)	Amount (Thousand dollars)	Net 1 Number of returns (44)	Amount (Thousand dollars) (45)	Net pro Number of returns (40)	Amount (Thousand dollars) (47)	Number of returns (48)	Amount (Thousand dollars) (49)	(Thousand dollars)	Number of return (51)	Amo (Thou doll (52	unt N sand ars) Fe	deducti umber of eturns	Amount (Thousand dollers) (54)
classes  Grand total	Number of returns (42) 170,901	Amount (Thousand dollars) (43)	Net 1 Number of returns (44) 4,913	Amount (Thousand dollars) (45)	Net pro Number of returns (40) 24,094	Amount (Thousand dollars) (47) 242,599	Number of returns (48)	Amount (Thousand dollars) (49)	(Thousand dollars) (50)	Number of return (51)	r Amo (Thou doll (52)	on Nunt N sand Fo	deducti umber of eturns (53)	Amount (Thousand dollars) (54)
Grand total	Number of returns (42)	Amount (Thousand dollars)	Net 1 Number of returns (44)	Amount (Thousand dollars) (45) 8,322	Net pro Number of returns (40)	Amount (Thousand dollars) (47)	Number of returns (48)	Amount (Thousand dollars) (49)	(Thousand dollars) (50)	Number of return (51)	r Amo (Thou doll (52)	unt N sand ars) Fe	deducti	Amount (Thousand dollers) (54) 598
Grand total	Number of returns (42) 170,901 129,587	Amount (Thousand dollars) (43)	Net 1 Number of returns (44) 4,913	Amount (Thousand dollars) (45)	Net properties Number of returns (40) 24,094 23,280	Amount (Thousand dollars) (47) 242,599 239,657	Number of returns (48) 9,105	Amount (Thousand dollars) (49) 50,134	(Thousand dollars) (50) 305,168 290,776	Number of return (51) 43,50 37,3	r Amo (Thou doll (52 05 48 52 38	on unt N sand re ) ) 3,292	deducti umber of eturns (53)	Amount (Thousand dollars) (54)
Classes  Grand total	Number of returns (42) 170,901 129.587 (*) 8,134 13,492	Income  Amount (Thousand ollars) (43) 430,051 384,855 (*) 10,312 18,606	Net 1 Number of returns (44) 4,913	Amount (Thousand dollars) (45) 8,322 5,825	Net pro Number of returns (40) 24,094	Amount (Thousand dollars) (47) 242,599 239,657	Number of returns (48)	Amount (Thousand dollars) (49)	Sources (net) (Thousand dollers) (50) 305,168 290,776 7,910 21,035 14,674 23,450	Number of return (51) 43,5 37,3 (*) 10,3	r Amo (Thou doll (52 05 48 52 38	on unt N sand ars) FG	deducti	Amount (Thousand dollers) (54) 598
Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$4,000. \$5,000 under \$5,000. \$5,000 under \$7,000. \$5,000 under \$7,000.	Number of returns (42) 170,901 129.587 (*) 8,134 13,492 10,322 11,321	Amount (Thousand dellars) (43) 430,051 384,855 (*) 10,312 18,e06 19,e51 15,9e3	Net 1 Number of returns (44) 4,913 2,525	Amount (Thousand dollars) (45) 8,322 5,825	Net properties Number of returns (40) 24,094 23,280	Amount (Thousand dollars) (47) 242,599 239,657	Number of returns (48) 9,105	Amount (Thousand dollars) (49) 50,134	Sources (net) (Thousand dollers) (50) 305,168 290,776 21,035 14.674 23,450 16,506 15,987 16,152	Number of return (51) 43,50 37,3 (*) 10,3	Amo (Thou doll 1) (52 (52 (38 (48 (88 (88 (88 (88 (88 (88 (88 (88 (8	on unt N sand re ) ) 3,292	deducti	Amount (Thousand dollers) (54) 598
Grand total.  Taxable returns, total.  Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$3,000. \$7,000 under \$3,000. \$7,000 under \$3,000. \$7,000 under \$3,000.	Number of returns (42) 170,901 129.587 (*) 8,134 13,492 10,322 11,321 8,139 4,594	Income  Amount (Thousand dellars) (43)  430,051  384,855  (+) 10,312 18,606 19,951 15,963 8,032 4,550	Net 1 Number of returns (44) 4,913	Amount (Thousand dollars) (45) 8,322 5,825	Net profile pr	Amount (Thousand dollars) (47) 242,599 239,657	Number of returns (48) 9,105	Amount (Thousand dollars) (49) 50,134	Sources (net) (Thousand dollers) (50) 305,168 290,776 7,910 21,035 14,674 23,450 16,506 15,987	Number of return (51) 43,50 37,3 (*) 10,3	C Amo (Thousas doll)  (52  05  48  (v)  117  12  148  88  48  5	on Nunt N Sand F' Sand P' Sand	deducti	Amount (Thousand dollers) (54)  598
Grand total.  Taxable returns, total.  Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$4,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$7,000. \$7,000 under \$3,000. \$2,000 under \$3,000.	Number of returns (42) 170,901 129.587 (*) 8,134 13,492 10,322 11,321 8,139	income  Amount (Thousand dellers) (43)  430,051  384,855  (*) 10,312 18,e06 19,e51 15,9e3 8,032	Net 1 Number of returns (44) 4,913 2,525	Amount (Thousand dollars) (45) 8,322 5,825	Net pro Number of returns (40) 24,094 23,280	Amount (Thousand dollars) (47) 242,599 239,657	Number of returns (48) 9,105	Amount (Thousand dollars) (49) 50,134	(net) (Thousand dollers) (50) 305,168 290,776 7,910 21,035 14.674 23,450 16,506 15,987 16,152 19,595 1,994 49,801 10,886 45,462 22,314	Number of return (51) 43,5 43,5 37,3 (*) 10,3 0,9 0,7 7,7,2,6 2,0,0	C Amo (Thou do III)  (52  05  48  52  38  (17  127  127  127  127  127  127  127	on Numt N sand ars) F 1 1 2 2 2 2 2 3 3 3 4 4 9 }	deducti	Amount (Thousand dollers) (54) 598
Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000. \$7,000 under \$7,000. \$7,000 under \$1,000. \$10,000 under \$1,000. \$2,000 under \$2,000. \$2,000 under \$2,000. \$31,000 under \$2,000. \$32,000 under \$1,000. \$31,000 under \$2,000. \$30,000 under \$2,000.	Number of returns (42) 170,901 129.587 (*) 8,134 13,492 10,322 11,321 8,139 4,594 24,871 11,559 25,075 7,1co	income  Amount (Thousand dellers) (43)  430,051  384,855  (*)  10,312 18,e06 19,e51 15,9e3 8,032 4,550 55,421 33,887 107,16e 47,396	Net 1 Number of returns (44) 4,913 2,525	Amount (Thousand dollars) (45) 8,322 5,825	Net pro Number of returns (40) 24,094 23,280  (*)  7,448 3,245 7,324 2,810	Amount (Thousand dollars) (47) 242,599 239,657 (*) 25,364 17,267 74,552 50,015	Number of returns (48) 9,105 4,335	Amount (Thousand dollars) (49) 50,134 (.) (.) 3,679 7,955 3,814	Sources (net) (Thousand dollers) (50) 305,168 290,776 7,910 21,035 14.674 23,450 16,506 15,987 16,152 19,595 1,994 49,801 10,886 45,462 22,314 10,999 4,620 687	Number of return (51) 43,5 37,3 (*) 10,3 6,9 6,7 7,7,2 2,6 2,0,0	C Amo (Thou do III)  (52  05  48  52  38  (17  12  148  88  448  5  34  67  67  67  67  67  67  67  67  67  6	on	deducti umber of eturns (53) 902 902	Amount (Thousand dollers) (54)  598
Grand total.  Taxable returns, total.  Under \$1,000. \$1,300 under \$2,000. \$2,300 under \$3,300. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$7,000. \$7,000 under \$7,000. \$7,000 under \$7,000. \$10,000 under \$15,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$50,000 under \$200,000. \$50,000 under \$200,000. \$200,000 under \$200,000. \$200,000 under \$200,000.	Number of returns (42) 170,901 129,587 (*) 8,134 13,492 10,322 11,321 8,139 4,594 24,871 11,559 25,075 7,1cc 2,538 949	income  Amount (Thousand dellers) (43)  430,051  384,855  (*)  10,312 18,606 19,651 15,963 8,032 4,550 55,421 33,587 107,166 47,396 24,815 20,104 7,079	Net 1 Number of returns (44) 4,913 2,525  (*)	Amount (Thousand dollars) (45) 8,322 5,825	Net pro Number of returns (40) 24,094 23,280  (*)  7,448 3,245 7,324 2,810 783 178 34	Amount (Thousand dollars) (47) 242,599 239,657 (*) (*) 25,364 17,267 74,552 50,015 35,105 10,973 7,922	Net Number of returns (48) 9,105 4,335  (*)	Amount (Thousand dollars) (49) 50,134 (19) (19) (19) (19) (19) (19) (19) (19)	Sources (net) (Thousand dollers) (50) 305,168 290,776 21,035 14,674 23,450 16,506 15,987 16,152 19,595 1,994 49,8c1 10,866 45,462 22,314 10,969 4,620 687 2,068	Number of return (51) 43,5 37,3 (*) 10,3 0,7 7,7,2,6 2,06,5 1	7 Amo (7hou doll) (52 (7hou doll) (52 (7hou doll) (52 (7hou doll) (52 (7hou doll) (7hou do	on unit N sand res) 18,292 8,726 -	deducti umber of eturns (53) 902 902	Amount (Thousand dollars) (54)  598  598
Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$1,000. \$10,000 under \$1,000. \$20,000 under \$1,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$55,000 under \$20,000. \$55,000 under \$20,000. \$55,000 under \$20,000. \$550,000 under \$20,000. \$1,000,000 under \$1,000,000.	Number of returns (42) 170,901 129,587 (*) 8,134 13,492 10,322 11,321 8,139 4,594 24,871 11,559 25,075 7,100 2,538 944 157 74	Income  Amount (Thousand dellars) (43)  430,051  384,855  (*)  10,312 18,e06 19,e51 15,9e3 8,032 4,550 55,421 33,987 107,16e 47,39e 24,815 20,104 7,079 11,475	Net 1 Number of returns (44) 4,913 2,525  (*)	Amount (Thousand dollars) (45) 8,322 5,825	Net pro Number of returns (40) 24,694 23,280  (*) 7,448 3,245 7,384 2,810 783 178 34 7	Amount (Thousand deliars) (47) 242,599 239,657 (*) (*) 25,364 17,267 74,552 50,015 35,105 16,973 7,922 3,538	Net Number of returns (48) 9,105 4,335  (*) 1,174 1,153 580 241 133 39 23	Amount (Thousand dollars) (49) 50,134 23,341  (*)  3,679 7,955 3,814 2,507 3,265 806 1,232	Sources (net) (Thousand dollers) (50) 305,168 290,776 7,910 21,035 14.674 23,450 16,506 15,987 16,152 19,595 1,994 49,801 10,880 45,462 22,314 10,999 4,620 687 2,008	Number of return (51) 43,5( 37,3 (*) 10,3( 0,7,7 2,6( 2,00,7) 10 (*) (*)	7 Amo (Thou doll) (1) (52 38 52 38 52 38 52 38 52 38 52 38 52 38 52 38 52 38 52 38 52 38 52 38 52 38 52 38 52 52 52 52 52 52 52 52 52 52 52 52 52	on unit N sand res)   1   1   1   1   1   1   1   1   1	deducti umber of eturns (53) 902 902	Amount (Thousand dollars) (54) 598 598
Grand total.  Taxable returns, total.  Under \$1,000. \$1,300 under \$2,000. \$2,300 under \$3,300. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000. \$7,000 under \$6,000. \$7,000 under \$6,000. \$7,000 under \$10,000. \$10,000 under \$10,000. \$15,000 under \$10,000. \$20,000 under \$50,000. \$55,000 under \$50,000. \$55,000 under \$20,000. \$550,000 under \$300,000. \$550,000 under \$300,000. \$550,000 under \$1,000,000. \$1,000,000 cr more.  Nontaxable returns total. No adjasted gross income. Under \$000.	Number of returns (42) 170,901 129.587 (*) 8,134 13,492 10,322 11,321 8,139 4,599 224,871 11,559 25,075 7,100 2,538 949 157 74 41,313 (*)	income  Amount (Thousand dellers) (43)  430,051  384,855  (*)  10,312 18,e06 19,e51 15,9e3 8,032 4,550 55,421 33,987 107,16e 47,39e 24,815 20,104 7,079 11,475 45,197	Net 1 Number of returns (44) 4,913 2,525  (*)	Amount (Thousand dollars) (45) 8,322 5,825	Net pro Number of returns (40) 24,094 23,280  (*)  7,448 3,245 7,324 2,810 783 178 34 7	Amount (Thousand dollars) (47) 242,599 239,657 (*) 25,364 17,267 74,552 56,615 35,105 16,973 7,922 3,538 2,943	Net Number of returns (48) 9,105 4,335	Amount (Thousand dollars) (49) 50,134 (19) (19) (19) (19) (19) (19) (19) (19)	Sources (net) (Thousand dollers) (50) 305,168 290,776 7,910 21,035 14,674 23,450 16,506 15,987 16,152 19,595 1,994 49,801 10,880 45,462 22,314 10,909 4,620 687 2,008 14,394 384,203 1,410 3,036 43,895	Number of return (51) 43,55 37,3 (*) 10,3  6,9 6,7 7,7,2,6 2,06 5,1 (*)	7 Amo (Thou doll 11 (12 )	on unit N sand res) 70 3,292 3,726 4 5 6,832 4 6,0432 1,043 191 65 65 65 65 6 7 6 7 6 7 6 7 6 7 6 7 6 7	deducti umber of eturns (53) 902 902	Amount (Thousand dollers) (54)  598  598
Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$2,000 under \$1,000. \$10,000 under \$1,000. \$10,000 under \$1,000. \$10,000 under \$2,000. \$20,000 under \$2,000. \$20,000 under \$5,000. \$55,000 under \$500,000. \$55,000 under \$500,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000 under \$1,000. \$2,000 under \$1,000. \$2,000 under \$1,000. \$3,000 under \$3,000. \$3,000 under \$3,000.	Number of returns (42) 170,901 129.587 (*) 8,134 13,492 10,322 11,321 8,139 4,599 24,871 11,559 25,075 7,1co 2,538 949 157 74 41,313 (*) 11,11c	Income  Amount (Thousand dellars) (43)  430,051  384,855  (+)  10,312 18,606 19,651 15,963 8,032 4,550 55,421 33,987 107,166 47,396 24,815 20,104 7,079 11,475 45,197  (-),594 17,090	Net 1 Number of returns (44) 4,913 2,525 (*)	Amount (Thousand dollars) (45) 8,322 5,825	Net pro Number of returns (40) 24,094 23,280  (*)  7,448 3,245 7,324 2,810 783 178 34 7	Amount (Thousand dollars) (47) 242,599 239,657 (*) 25,364 17,267 74,552 56,615 35,105 16,973 7,922 3,538 2,943	Net Number of returns (48) 9,105 4,335  (*) - (1,174 1,153 580 241 133 39 23 4,770 (*)	Amount (Thousand dollars) (49) 50,134 23,341 (.) 3,679 7,955 3,814 2,507 3,265 806 1,232 26,793 (.)	Sources (net) (Thousand dollers) (50) 305,168 290,776 7,910 21,035 14.674 23,450 16,506 15,987 16,152 19,595 1,994 (49,861 10,886 45,462 22,314 10,999 4,620 687 2,008 14,394 384,203 1,410 3,036 43,895 24,713 15,915	Number of return (51) 43,5 37,3 (*) 10,3 (*) 0,74 7,7,2,6 2,06 2,00 (*) (*) (*)	Amount of the control	on unit N sand res) 70 3,292 3,726 4 5 6,832 4 6,0432 1,043 191 65 65 65 65 6 7 6 7 6 7 6 7 6 7 6 7 6 7	deducti umber of turns (53) 902 902	Amount (Thousand dollers) (54)  598  598
Crand total.  Taxable returns, total.  Under \$1,000. \$1,300 under \$2,000. \$2,300 under \$3,500. \$3,000 under \$3,500. \$3,000 under \$5,000. \$5,900 under \$5,000. \$5,900 under \$5,000. \$5,900 under \$6,000. \$6,000 under \$6,000. \$7,000 under \$6,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$20,000. \$55,000 under \$20,000. \$150,000 under \$200,000. \$10,000 under \$100,000. \$10,000 under \$10,000.	Number of returns (42) 170,901 129.587 (*) 8,134 13,492 10,322 11,321 8,139 4,599 24,871 11,559 25,075 7,1co 2,538 949 157 74 41,313 (*) 11,11c	income  Amount (Thousand dellers) (43)  430,051  384,855  (*)  10,312 18,e06 19,e51 15,9e3 8,032 4,550 55,421 33,987 107,16e 47,39e 24,815 20,104 7,079 11,475 45,197	Net 1 Number of returns (44) 4,913 2,525 (*)	Amount (Thousand dollars) (45) 8,322 5,825	Net pro Number of returns (40) 24,094 23,280  (*)  7,448 3,245 7,324 2,810 783 178 34 7	Amount (Thousand dollars) (47) 242,599 239,657 (*) 25,364 17,267 74,552 56,615 35,105 16,973 7,922 3,538 2,943	Net Number of returns (48) 9,105 4,335  (-) - (-) - 1,174 1,153 580 241 1,33 39 23 4,770 (*) - (*)	Amount (Thousand dollars) (49) 50,134 23,341  (*)  3,679 7,955 3,814 2,507 3,265 800 1,232 26,793 (*)	sources (net) (Thousand dollars) (50) 305,168 290,776 7,910 21,035 14,674 23,450 16,506 15,987 16,152 19,595 1,944 49,801 10,886 45,462 22,314 10,909 4,620 4,620 4,620 4,620 3,44,030 1,410 3,036 43,895 24,713	Number of return (51) 43,5 37,3 (*) 10,3 (*) 0,74 7,7,2,6 2,06 2,00 (*) (*) (*)	Amount of the control	on unit N sand res) 70 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	deducti umber of eturns (53) 902 902	Amount (Thousand dollars) (54)  598  598
Grand total.  Taxable returns, total.  Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$4,000 under \$5,000. \$5,000 under \$3,000. \$5,000 under \$3,000. \$7,000 under \$3,000. \$7,000 under \$3,000. \$10,000 under \$3,000. \$10,000 under \$3,000. \$20,000 under \$10,000. \$10,000 under \$50,000. \$50,000 under \$10,000. \$20,000 under \$10,000. \$20,000 under \$50,000. \$50,000 under \$10,000. \$10,000 under \$5,000. \$200,000 under \$10,000. \$200,000 under \$10,000. \$200,000 under \$10,000. \$200,000 under \$1,000,000. \$1,000,000 cr more.  Nontaxable return; total.  No adjusted gross income.  Under \$000. \$50. under \$1,000. \$50. under	Number of returns (42) 170,901 129,587 (*) 8,134 13,492 10,322 11,321 8,139 4,594 11,559 25,075 7,100 2,538 949 157 74 41,313 (*) 11,110 14,044 2,732 7,104	Income  Amount (Thousand dellars) (43)  430,051  384,855  (+) 10,312 18,606 19,651 15,963 8,032 4,550 55,421 133,987 107,166 47,376 24,815 20,104 7,079 11,475 45,197  (-),594 17,090 3,852	Net 1 Number of returns (44) 4,913 2,525 (*) 911 958 390 150 65 12 5 2,388 (())	Amount (Thousand dollars) (45) 8,322 5,825	Net pro Number of returns (40) 24,094 23,280  (*)  (*)  7,448 3,245 7,384 2,810 178 34 77 1,414 (*)	Amount (Thousand dollars) (47) 242,599 239,657 (+) (+) 25,3c4 17,267 74,552 50,015 16,973 7,922 3,538 2,943 (+)	Net Number of returns (48) 9,105 4,335	Amount (Thousand dollars) (49)  50,134  23,341  (*)  3,679  7,955 3,814 2,507 3,265 800 1,232 26,793 (*)  (*)	sources (net) (Thousand dollars) (50) 305,168 290,776 7,910 21,035 14,674 23,450 16,506 15,987 16,152 19,995 1,994 49,801 10,886 45,462 22,314 41,0,909 4,620 87 2,co8 14,394 384,203 1,410 3,036 43,895 24,713 15,915 7,889 1,729	Number of return (51) 43,5 37,3 (*) 10,3 (*) 0,7 7,7 2,6 2,0 (5,5 1 (*) (*) (*) (*)	C Amo C Thou doll 11	on unt N sand res)	deducti umber of sturms (53) 902 902	Amount (Thousand dollers) (54)  598  598

F. th. ' 1 wile on to 'ar "Explanation ; "assifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 34. — RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES — Continued

					INCO	ME CLAS	2552	Continue	e a							
	Employee	business	Self-e	mployed	T					Standard d	eduction					
	expe	nse	per	sion etion	Tot			Total		Mini	nun	10	percent		Itemized	deductions
Adjusted gross income classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	deduct (Thous	and	Number	Amo	ount sand	Number	Amount (Thousand	Number	Amo	ount	Number	Amount (Thousand
	(55)	dollars)	(57)	dollars)	do11a (59		(6Ū)	do11	ars)	p2)	dollars)	(64)	_	(lars)	Lou J	dollars)
	123,743	13~,772	4,726	3,286	2,329	707 3	3,460,38	26 7 22	4,874		1,255,655	914,5	$\rightarrow$	39,219	3,013,969	<.434,335
Grand total	<b>-</b>		3,731	3,099	+		624,72	-+	5,200	783,844	367,221	340,8		28,047	2,268,381	f,112,"35
Taxable returns, total	101,565	110,236		3,00				- 2.5		-	501,221	140,1	-	-	-	-,242, 31
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	9,144	4,901	-	-	222 35c	,630 ,943 ,073	121,98 263,64 264,69	47 11 97 12	7,965 0,598 7,204 8,747	118,e10 258,482 261,323	47,383 109,296 126,049 62,120			1,884 47,782	35,128 175,663 264,819	16,606 112,345 223,869 313,763
\$4,000 under \$5,000 \$5,000 under \$6,000	7,951	5,222	٠ -		i	,511	215,34 142,64		9,968	110,658	02,120	114,4	.30	62,898	284,152	324,439
\$6,000 under \$7,000 \$7,000 under \$3,000 \$3,000 under \$9,000 \$9,000 under \$10,000	11,719 5,990 10,589	6,609 13,403 12,524	1,534	7 to k	330 30c	,089 ,649 ,792	132,52 117,06 85,70 68,56	62 8 04 7	6,198 6,783 1,597 4,297	34,771	22,373	126,9 116,0 85,7 68,5	170 104	81,688 85,990 71,597 64,297	191,278 155,151 136,852 95,166	265,890 243,866 235,195 175,919
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	20,919 9,601 12,514 2,169 585	23,540 13,457 20,335 6,018 2,351	1,465 608 105	1,452 72s 131	411 944 507	,489 ,594 ,512 ,965	147,60 38,13 25,30 1,27	34 3 06 2 70	7,109 8,009 5,280 1,268 206	-	-	147,6 38,1 25,3 1,2	.34 806	47,109 38,009 25,280 1,268 206	267,894 131,667 197,922 46,260 13,253	602,380 373,686 919,232 506,697 323,271
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	214 26 15	1,366 313 565	17 2	21	3 252 3 99	,594 ,340 ,622	3	35 3 1	35 3 1	-	-	1	35 3 1	35 3 1	4,046 665 279	252,559 99,337 121,621
Nontaxable returns, total No adjusted gross income	22,178	20,239	(*)	(+)	2,221	,709 1	L,335,65	58 89	9,504	1,761,969	888,434	73,6	90 -	11,171	745,58c	1,322,102
Under \$000. \$100 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	,	7,374 5,540 2,823 2,008	(*)	(*)	113 623 503 315	,565 ,215 ,305 ,554 ,996 ,425	181,74 223,56 917,69 414,88 72,59 21,84	67 10 91 43 81 22 92 4 43 1	0,619 2,101 0,911 7,474 3,35e 3,08e 2,057	170,122 211,009 886,534 400,378 72,292 19,461 (*)	80,214 101,120 426,004 223,991 43,253 11,937	11,6 12,5 31,1 14,5	558 .57 i03	405 981 4,302 3,433	0,771 15,309 211,615 240,370 155,173 59,762 50,586	5,94c 11,114 192,394 276,079 272,639 135,338 428,592
Returns under \$5,000	38,019 39,651 20,919 25,154	29,303 39,482 23,540 44,747	(*) (*) (*) 2,536	+) (+) (+) 2,638	2,854 1,865 781	,214 2 ,152 ,748	2,697,99 549,67 147,66 65,04	95 1,29 73 39 69 14	2,062 0,741 7,176 4,895	2,508,859 36,954 - -	1,231,972 23,683	189,1 512,7 147,c 65,0	719 3 569 1	50,091 67,057 47,176 64,895	1,449,763 397,140 270,680 397,386	1,562,152 1,474,412 634,573 2,763,698
-	-		Tau	cable inco	me						Tax c	redits				
Adjusted gross income classes	Exemptions	Number o returns with no taxable	f Numb		mount	Income befor credi	re its	Retiremen cred	it	Investme	ent credit	Foreig cred	lit	or	ther tax	- Income tax after credits
	(Thousand dollars)	income	retu	rns (T	housand illars)	(Thousas dollar	nd .	Number of returns	Amount (Thousan dollars	d of	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Numbe of return	(Thousand	
	(58)	(69)	(70)		71)	(72)		(73)	(74)	(75)	176)	(77)	(78)	179)	(80)	(81)
Grand total	11,639,89	5 2,251.73	33 4,309	,474 24	381,376	6,332,	,069 1,	,clo,c41	170,97	3 144,33	4 29,336	47,701	16,144	10,58	2 3,080	e,112,480
Taxable returns, total	6,303,06	3	- 3,893	.113 24	,113,500	,293	,702 l,	,211,733	135,330	8 131,584	4 25,726	47,692	16,066	€,39	9 3,045	6,112,480
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	188,53 586,45 873,92 383,92	7	- 439 - 529	,112 ,311 ,517 ,49e	27,324 299,215 620,594 942,811	43,	973	6,948 139,504 161,761 181,901	14. 6,61. 14,674 17,33	3 3,984 4 6,76	5 373	-	(+)	(+)	- (-)	3,664 36,399 . 77,748
\$5,000 under \$0,000 \$0,000 under \$1,000 \$7,000 under \$8,000 \$3,000 under \$9,000	728,67 607,97 508,38 401,81 310,92	3 1 4	- 323 - 272 - 222	,201 1 ,213 1	,122,839 ,134,419 ,190,712 ,183,565 996,618	17t, 182, 196, 203, 173,	,423 ,724 ,531	144,090 98,139 75,365 73,049 46,088	17,073 15,149 10,059 8,770 6,74	9 9,966 9 7,766 0 7,57	2 1,403 8 89t 5 1,226	£,700	389	5,62	27 617	159,315 165,511 185,721 193,532 165,650
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000. \$100,000 under \$200,000	801,55 332,48 442,82 97,41 27,88	9 1 0	- 169 - 223 - 41	,801 2 1,228 5 1,530 2	,441,980 ,177,783 ,232,496 ,594,984 ,449,318	636, 452, 1,381, 982, 680,	,223 ,724 ,859	130,898 56,304 76,599 14,766 4,179	17,965 7,67. 10,323 2,033 576	3 11,559 1 20,339 2 9,27	9 2,432 6 6,714 1 3,690 2 2,212	8,327 3,448 14,033 e,013 3,109	208 2,289 2,765 2,840	99 39 13	96 35 37 38	974,323 674,876
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	8,36 1,37 56	D-	- "	,081 668 280	924,057 349,108 430,777	496, 195, 243,	,830	1,265 197 80	17' 2' 1-	7 26	656	1,319 260 126	2,444 935 3,135		8 22 4 3 2 2,034	492,194 194,204 237,585
Nontaxable returns, total	4,836,82	6 2,251,7.	33 416	,303	262,876	38,	,368	404,908	35,63	5 12,74	9 2,014	(*)	(+)	(+)	(*)	_
No adjusted gross income	153,37		1	-	-		-	-		-	-	-	-			-
Under \$-00 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more	309,42 403,53 1,850,82 1,309,42 498,19 183,59 128,75	8 238,8° 4 1,349,0° 4 520,5° 1 117,9° 8 30,1°	76 12 89 12 134 92 109 38 91	7,294 6,739 6,773 6,418 6,139	15,209 81,435 59,359 55,851 51,022	11, £.	,115 ,641 ,769 ,974 ,869	27,704 130,960 106,980 43,523 29,641	2,03 11,32 3,44 7,57 6,10	5 3,97 5 4,72	623	(*)	(2)	}	-)	}
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	7,240,91 2,675,95 806,36 916,75	4 23,3 8 2,5	12 1,423 35 415	5,763 5	,1U1,798 ,U72,637 ,443,731 ,1U3,210	315, 939, 636, 4,439,	,848 ,790	865,381 466,704 130,964 153,592	68,29 63,37 17,96 20,84	2 42,47. 8 20,06	2 5,39e c 3,262	(+) (+) 7,734 28,917	780 14,763	*) (*) (*) 1,85	(*) (*) (*) (*) 2,408	244,701 369,728 614,679 4,383,170

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 34.—RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Taxpayments

	Tax fi	מכיי							Taxpay	ments				
Adjusted gross income classes	recomputing year invected: cred:	estment	Self-empl tax		Tax wi	thheld	Excess securit with		Nonhig Feder gasoline	al	Tax with regulated compa	d invest-	Nonspe refundab with	le taxes
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand	of returns	Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Grand total	23,618	4,934	794,492	149,649	2,558,742	1,905,212	60,580	8,339	187,428	9,702	5,386	5,20	2,352	2,719
Taxable returns, total	16,959	3,345	511,230	127,314	1,973,848	1,844,827	59,320	8,289	88,348	5,304	4,192	5,16	8 2,152	2,718
Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*)	(-) -	10,971 36,704 53,261 55,722	964 4,137 7,831 9,496	60,411 155,532 238,183 247,879	6,944 27,447 64,686 97,548	(-)	- (*)	(*) 7,181 11,554 10,373	(*) 268 581 386	(*)	(+)	- (*)	(*)
\$5,000 under \$0,000 \$0,000 under \$7,000 \$7,300 under \$3,000 \$5,000 under \$9,000 \$7,000 under \$10,000	2,194	224 460	47,277 41,896 32,510 23,407 27,896	9,870   9,935   8,110   6,308   8,696	219,697 198,345 181,038 132,809 93,930	112,794 118,788 134,982 120,773 93,733	11,115	1	9,564 8,971 6,577 4,788 3,790	460 407 379 341 216	2,239	1,83	7 } 1,562	1,099
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	3,024 1,929 4,222 1,509 624	390 238 1,207 610 281	72,232 35,874 56,849 12,336 3,184	22,250 12,249 21,271 4,638 1,161	234,448 83,074 97,160 22,618 6,401	308,298 157,382 311,584 171,410 79,285	7,199 9,802 4,987	791 2 1,909 7 1,613	9,533 4,535 6,071 1,692 700	791 341 529 276 97	763 571 270	1,09	2 336	1,289
\$200,000 under \$530,000 \$500,000 under \$1,000,000 \$1,000,000 or more	338 94 33	274 109 52	908 144 53	33û 48 20	1,859 323 141	30,628 5,651 2,894	. 74	44	297 81 38	66 43 43	118 20 7	13	9 3	63 41 2
Nontaxable returns, total	0,657	1,088	283,260	22,335	584,894	60,384	(+)	(*)	99,079	4,398	(+)	(*)	(*)	(*)
No adjusted gross income	1,871	291	3,821 15,559	+14 601	3,729 37,020	1,745	(+) (+)	(+)	14,340 17,742	969 560		)		-
\$500 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	3,196	576	47,476 127,269 58,514 17,355 8,777	2,275 9,362 5,639 1,880 1,232	79,426 263,675 135,349 45,463 11,521	4,749 21,309 17,474 7,150 2,003	(+)	(*)	17,737 28,913 11,963 5,979	061 1,157 583 231 237	(*) -	(*)	- (*)	(*)
\$5,000 or more	1)	(	4,489	932	8,711	4,814		(*)	2,405	231	(+)	(*)	-	_
Returns u.der \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	7,855 3,790 3,091 8,882	1,056 575 412 2,891	+35,431 176,316 72,565 109,680	43,830 43,620 22,382 39,817	1,275,188 834,186 234,448 211,920	252,19c 584,3c5 308,298 7c0,353	21,038	1,449 1,3oU	129,384 34,687 9,733 13,624	5,500 1,887 815 1,434	(*) (*) (*) 2,735	(*) (*) (*) 4,10	(*) (*) (+) 695	(*) (*) (*) 2,113
	Taxpayments	-Continued					-		Over	payments				
Adjusted gross income	Payments	s—Continued s on 1967 aration	Tax du	e at time filing		Total		Cash re			only requ	ested	Credit on	1968 tax
Ad <sub>J</sub> usted gross income classes	Payments	on 1967	Tax du			er A	mount housand oliars)	Cash re- Number of returns			per At	nount nousand	Credit on Number of returns	Amount (Thousand dollars)
	Payments decla Number of	aration  Amount (Thousand	Tax du of Number of	filing  Amount  (Thousand	of of	er A	housand	Number of	quested Amount (Thousand	Bonds Numl	per At	nount	Number of	Amount (Thousand
classes	Payments decle Number of returns (90) 1,395,200	an 1967 ration  Amount (Thousand dollars) (97)  3,442,900	Tax du of  Number of returns (98) 2,418,91	Amount (Thousand dollars) (99)	of return (100 -9 2,440	er An (n d) (n) (	housand ollars) 101)	Number of returns (102) 2,042,647	Amount (Thousand dollers) (103)	Bonds Numl of retu (10	oer An (The do 44) (1	nount nousand ollars)	Number of returns (10o) 445,328	Amount (Thousand dollars) (107)
Classes  Grand total	Payments decls Number of returns (90)	a on 1967 aration  Amount (Thousand dollars)  (97)	Tax du of Number of returns (98)	Amount (Thousand dollars) (99)	of return (100 -9 2,440	er An (n d) (n) (	housand ollars) 101)	Number of returns	Amount (Thousand dollars) (103)	Bonds Numl of retu (10	per Ar (Th do	nount nousand ollars)	Number of returns (100)	Amount (Thousand dollars) (107)  248,024 230,092
classes	Payments decle Number of returns (90) 1,395,200	a sn 1967 aration  Amount (Thousand dollars)  (97)  3,442,900  3,401,380  513  7,047  22,10c	Tax du of  Number of returns (98) 2,418,91	Amount (Thousand dollars) (99) 0 1.544.3 5 1.528.90 2.90 2.70 3.6,38	of retul (100 (100 74 1,59 55 14 149 55 227	er An (n d) (n) (	housand ollars) 101)	Number of returns (102) 2,042,647	Amount (Thousand dollers) (103)	Bonds Numb of retu (10 24 4 4 27 42 42 43 37 44 43 44 44 45 46 47 48 48 48 48 48 48 48 48 48 48 48 48 48	Arns do (1)	nount nousand ollars)	Number of returns (10o) 445,328	Amount (Thousand dollars) (107)
Classes  Grand total  Iaxable returns, total  \$1,000	Payment: decle  Number of returns  (90)  1,390,200  1,273,062  2,593 38,331 34,214 127,593 120,622 24,223 77,020 90,517	Amount (Thousand dollars) (97) 3,442,900 3,401,380 513 7,047 22,10c 40,572 50,287 48,039 4.800 67,519	Tax du of  Number of returns (98) 2,418,911 2,170,70  101,27 284,77 294,80 205,256 205,257 157,40 127,611 102,32	Amount (Thousand dollars) (99)  1,544,3- 5,1,528,97  2,90  2,90  2,90  34,34  24,3- 34,3- 34,3- 34,3- 34,3- 34,3- 34,3- 34,3- 34,3- 34,3- 35,3- 36,3-	of return (100 (100 (100 (100 (100 (100 (100 (10	er (n	housand ollars) 101) 053,259 552,903 1,840 10,432 38,224 45,580 40,449 31,335 29,410 29,400	Number of returns (102) 2,042,647 1,352,738 55,644 137,653 129,888 20,000 170,009 140,774 124,201 69,755	Amount (Thousand dollars) (103) 403,ci 321,9: 5,64 15,14 34,0 38,86 33,44 27,66 24,99 23,1:	Bonds Numb of retu (10 24 4 37 4 22 11 (* 31) 77 34 48 68 68 68 61 61	Arns do (1)	mount (100 sand (110 s) (110 s) (10 s	Number of returns (106) 445,328 381,941 (*) 14,096 35,344 39,539 39,528 20,431 20,728 27,399	Amount (Mousend dollars) (107)  248,024  230,092  (*)  1,088 4,193 6,773 7,180 3,687 4,348 5,760
Classes  Grand total  Iaxable returns, total  Under \$1,000. \$1,000 ander \$2,000. \$2,000 mer \$3,000. \$3,000 ander \$5,000. \$4,000 under \$7,000. \$4,000 under \$7,000. \$4,000 under \$9,000. \$4,000 under \$9,000. \$4,000 under \$9,000. \$4,000 under \$0,000. \$1,000 under \$0,000. \$1,000 under \$10,000. \$1,000 under \$10,000. \$1,000 under \$10,000. \$1,000 under \$10,000.	Payments decls  Number of returns (90)  1,390,200  1,273,062  2,993 38,331 34,214 127,993 120,822 29,823 77,020 30,517 04,200 215,205 114,820 180,312 44,110	S on 1967 iration  Amount (Thousand dollars) (97)  3,442,900  3,401,380  513 7,047 22,10c 40,572 50.287 48.039 41,800 67,519 57,26c 262,297 233,244 863,367 637,581	Tax du of  Number of returns (98) 2,418,910 2,170,70  101,27,284,77,294,30 207,566,207,566,207,566 107,400 127,611 102,82 41,29, 240,32 110,18 152,339 34,50	Amount (Thousand dellars) (99) (1,54c,3a) (1,52c,3a) (1	of return (100 2,440 1,549 2,440 1,549 2,55 2,77 1,57 1,57 1,57 1,57 1,57 1,57 1,57 1	er (n	101) 053,259 16,932 18,40 16,932 38,224 45,580 40,649 31,335 29,410 29,000 15,348 67,064 35,090 96,997 49,000	Number of returns (102) 2,042,647 1,352,738 55,644 137,553 136,888 200,000 176,009 140,774 124,201 81,755 53,886 118,763 31,559 23,815 2,056	Amount (Thousand dollars) (103) 403,ci 321,9: 5,cc 15,1: 34,0: 38,8: 27,cc 24,9: 23,1: 11,0: 39,3: 10,7: 29,8: 12,1:	Bonds  Number of return (10 cm	Arris (h. 1774) (1.774	nount tousand (11 ars) 105) 1,013 878	Number of returns (106) 445,328 381,941 (*) 14,096 35,344 39,539 39,528 20,431 20,728 27,399 19,252 00,522 30,420 51,868 11,211	Amount (Mousand dollars) (107)  248,024  230,092  (*) 1,088 4,193 6,773 7,180 3,687 4,348 5,700 4,272 28,058 18,854 00,975 37,506
Classes  Grand total  Iaxable returns, total.  Under \$1,000 \$1,000 ander \$2,000 \$2,000 ander \$3,000 \$3,000 ander \$5,000 \$4,000 ander \$5,000 \$7,000 under \$7,000 \$7,000 ander \$6,000 \$7,000 under \$10,000 \$10,000 ander \$20,000 \$10,000 ander \$20,000 \$10,000 ander \$20,000 \$10,000 ander \$20,000	Payments decla  Number of returns (90) 1,390,200 1,273,062 2,993 38,331 44,214 127,993 120,822 28,823 77,020 00,517 c4,20c 215,205 114,62c 180,312 44,110	Amount (Thousand dellars) (97) 3,442,900 3,401,380 513 7,047 22,10c 40,572 50.287 48.039 4.,800 67,519 57,26c 262,297 233,844 863,367 637,521 465,217 341,673 122,334	Tax du of  Number of returns (98) 2,418,919 2,170,70  101,27 284 257,50 203,257 157,40 127,61 102,32 119,18 152,39	Amount (Thousand dellars) (99) (1,54c,3a) (1,52c,3a) (1	of return (100 2,440 1,549 2,744 1,549 2,740 1,55 4,4 149 2,55 2,57 3,2 2,59 3,4 117 1,5 2,5 2,5 3,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4	er (n	housand ollars) 101) 053,259 1582,903 1,845 10,932 38,224 45,580 40,649 31,335 29,410 29,000 15,348 67,664 35,690 96,997	102) 2,042,647 1,352,738 55,044 137,053 120,000 170,009 140,774 124,201 20,755 53,386 118,763 31,559 23,815	Amount (Thousand dollars) (103) 403,66 321,9. 5,66 15,16 34,06 38,86 33,46 227,46 24,96 23,11 11,07 39,38	Bonds    Number   Num	Arris (h. 1774) (1.774	nount (lars) 105) 1,013 878	Number of returns (10o) 445,328 381,941 (*) 14,096 35,344 39,539 39,528 20,728 27,399 19,252 00,522 30,420 51,868	Amount (Mousand dollars) (107)  248,024  230,092  (*) 1,088 4,193 6,773 7,180 3,687 4,348 5,700 4,272 28,058 18,854 60,975
Classes  Grand total  Iaxable returns, total  Under \$1,000. \$1,000 ander \$3,000. \$2,00 mder \$3,000. \$3,00 ander \$5,000. \$4,000 ander \$7,000. \$4,000 ander \$8,000. \$4,000 ander \$9,000. \$4,000 ander \$9,000. \$1,000 ander \$0,000. \$1,000 ander \$20,000. \$10,000 ander \$20,000.	Payments declar Number of returns (90) 1,390,200 1,273,062 2,593 38,331 24,214 127,593 120,822 24,223 70,020 90,537 64,200 219,205 114,220 12,902 3,920 651 274	Amount (Thousand dellars) (97) 3,442,900 3,401,380 513 7,047 22,10c 40,572 50.287 48,039 40,800 67,519 57,26c 262,297 233,244 863,367 637,381 465,217 340,673 122,334	Tax du	Amount (Thousand dollars) (99) 0 1.544.3. 5 1.528.97 2.2.70 3.1,32 2 43.56 2 43.56 3 38,00 7 131,22 9 9,21 9 9,21 9 9,21 9 10,33 10,33 11,23 11,	of return (100 cm	er (n	101) 053,259 16,932 18,40 16,932 38,224 45,580 40,649 31,335 29,410 29,000 15,348 67,064 35,090 90,997 49,000 20,550 15,420 4,147	Number of returns (102) 2,042,047 1,352,738 55,644 137,053 19,088 10,000 17,009 140,774 124,201 80,755 53,586 118,763 31,559 23,815 2,056 594 145	Amount (Thousand dollars) (103) 403,ci 321,9: 5,cc 15,1: 34,0: 33,-: 27,cc 24,9: 23,1: 11,07 29,8: 5,4: 5,4: 8:	Bonds    Number   Num	Der Arms (The dot of the control of	nount housand hilars) 105) 1,013 878	Number of returns (10b) 445,328 381,941 (*) 14,996 35,344 39,539 39,528 20,431 20,728 27,399 19,252 30,420 51,868 11,211 3,146 903 109	Amount (Mousand dollars) (107)  248,624  230,092  (*) 1,068 4,193 6,773 7,160 3,687 4,348 5,760 4,272 28,058 18,854 60,975 37,506 21,065 12,597 3,252 3,680
Classes  Grand total.  Iaxable returns, total.  Under \$1,000. \$1,000 ander \$3,000. \$2,00 mder \$3,000. \$3,00 ander \$5,000. \$4,000 ander \$7,000. \$4,000 ander \$8,000. \$4,000 ander \$9,000. \$4,000 ander \$9,000. \$1,000 ander \$0,000. \$1,000 ander \$0,000. \$10,000 ander \$20,000. \$10,000 ander \$20,000. \$10,000 ander \$20,000. \$10,000 ander \$10,000.	Payments decls  Number of returns (90)  1,390,200  1,273,062  2,593 38,331 120,822 24,823 77,020 90,517 04,200 215,205 114,620 180,312 4,110 12,92: 3,920 651 274	Amount (Thousand dellars) (97) 3,442,900 3,401,380 513 7,447 22,10c 40,572 50.287 48,039 46,800 67,519 57,26c 262,297 253,844 863,27,381 465,217 341,673 122,334 135,458 41,244 1,10c	Tax du of  Number of returns (98) 2,418,910 2,170,70  101,277 284,770 294,30 207,566 207,566 207,566 2110,18 152,394 34,506 9,911 3,077 54 22 44,23	Amount (Thousand dellars) (99)  1,54c,3c  1,928,97  2,37  2,37  4,57  7,45,77  7,45,77  7,45,77  7,90,21  30,86  3	of return (100	er (n	101) 101) 103,259 16,932 18,224 45,580 40,649 31,335 29,410 29,000 15,348 67,664 35,690 96,997 49,600 26,556 18,420 4,147 4,373 100,356	102) 2,042,047 1,352,738 55,644 137,053 19,088 20,006 170,009 140,774 124,201 80,755 53,586 518,703 31,559 23,815 2,056 594 145 19 11 089,908	Amount (Thousand dollars) (103) 403,ci 321,9: 5,cc 15,1: 34,0: 38,8: 33,-: 27,cc 24,9: 23,1: 11,07 29,8: 5,4: 2,8: 2,8: 2,8: 2,8: 2,8: 2,8: 2,8: 2,8	Bonds    Number   Num	Per Art (Three Control of Control	100   100	Number of returns (10b) 445,328 381,941 (*) 14,996 35,344 39,539 39,528 20,431 20,728 27,399 19,252 30,420 51,868 11,211 3,146 903 109 49 53,387 5,997	Amount (Mousand dollars) (107)  248,024  230,092  (*) 1,068 4,193 6,773 7,180 3,687 4,348 5,700 4,272 28,058 18,854 00,975 37,506 21,005 12,597 3,252 3,080  18,531 2,532
Classes  Grand total.  Iaxable returns, total.  Under \$1,000. \$1,000 ander \$2,000. \$2,000 ander \$3,000. \$3,000 ander \$4,000. \$4,000 ander \$5,000. \$4,000 ander \$5,000. \$4,000 ander \$5,000. \$4,000 ander \$6,000. \$4,000 ander \$10,000. \$1,000 ander \$10,000. \$10,000 ander \$20,000. \$10,000 ander \$20,000. \$10,000 ander \$20,000. \$10,000 ander \$3,000. \$10,000 ander \$3,000. \$10,000 ander \$3,000. \$10,000 ander \$10,000. \$10,000 ander \$10,000. \$10,000 ander \$10,000. \$10,000 ander \$10,000. \$10,000 ander \$20,000.	Payments decla  Number of returns (90)  1,390,200  1,273,062  2,993 38,331 34,214 127,993 120,822 29,823 77,020 20,517 04,200 215,205 114,820 180,312 4,110 12,922 3,920 3,920 4,310 12,922 3,920 3,920 12,138	S on 1967 iration  Amount (Thousand dellars) (97)  3,442,900  3,401,380  513  7,447  22,10c 40,572  50.287  48.039  47,519  57,26c  262,297  253,844  863,367  341,673  122,334  135,458  41,244  1,10c  1,10	Tax du of  Number of returns (98) 2,418,910 2,170,70  101,277 294,30 200,257 157,400 127,611 102,32 41,29, 240,32 110,18 152,394 34,50 9,911 3,077 544 22 24-2,20 4,33 17,75 42,38 112,707 42,11	Ciling  Amount (Thousand dollars) (99)  1,54c,3c  1,928,3f  2,3(2)  2,3(2)  3,3(3)  4,2(2)  3,3(3)  4,3(3)  5,3(3)  6,3(3)  6,3(3)  7,7  7,45,77  8,45,77  90,21  130,00  130,30  17,37  4  70,22  1,90  1,54c  1,54	of return (100 (100 )	er Alexander Ale	housand oliers) 101)  653,259  552,903  1,840 16,432 38,224 45,580 40,649 31,335 29,410 29,000 15,348 67,664 35,690 96,997 43,600 26,556 15,426 4,147 4,373  100,356 7,714 2,222 6,144 23,395 11,111	102) 2,042,047 1,352,738 55,644 137,053 134,888 200,000 170,009 140,774 124,201 20,755 33,880 118,753 23,815 2,050 594 145 11 089,908 20,24. 57,1349 27,782 28,044 113,622	Amount (Thousand dollars) (103) 403,ci 321,9: 5,cc 15,11 34,0, 38,8: 27,cc 24,9: 23,1: 11,00 38,2: 5,4: 2,9: 2,9: 2,9: 2,9: 2,9: 2,9: 2,9: 2,9	Bonds    Number   Num	Per Arris (The dot of the control of	nount toward (11 ars) 105) 1,013 878	Number of returns (10b) 445,328 381,941 (*) 14,996 35,344 39,539 39,528 20,431 20,728 27,399 19,252 30,420 51,868 11,211 3,146 903 109 49 53,387 5,997 2,394 4,183 15,121 12,345 8,35b	Amount (Mousand dollars) (107)  248,024  230,092  (*) 1,068 4,193 6,773 7,180 3,687 4,348 5,700 4,272 28,058 18,854 60,975 37,506 21,065 12,597 3,252 3,080  18,531 2,532 678 704 2,936 1,573 7,160
Classes  Grand total.  Iaxable returns, total.  Under \$1,000. \$1,000 ander \$2,000. \$2,000 ander \$3,000. \$3,000 ander \$5,000. \$4,000 ander \$7,000. \$4,000 ander \$7,000. \$4,000 ander \$7,000. \$4,000 ander \$7,000. \$4,000 ander \$0,000. \$10,000 ander \$10,000. \$10,000 ander \$20,000. \$10,000 ander \$20,000. \$10,000 ander \$20,000. \$10,000 ander \$1,000. \$100,000 ander \$1,000.	Payments decls  Number of returns  (90)  1,390,200  1,273,062  2,993 38.331 34,214 127,593 120,822 24,223 77,020 90.517 64,200 219,205 114,220 219,205 114,220 219,205 114,220 219,205 114,220 219,205 114,220 219,205 114,220 219,205 114,220 219,205 214,320 219,205 214,320 214,331 214,331 215,320 235,231 24,331 25,331 25,332 25,333 25,335	S on 1967 iration  Amount (Thousand dellars) (97)  3,442,900  3,401,380  513 7,447 22,10c 40,572 50,287 48,039 46,800 67,519 57,26c 262,297 233,844 863,367 67,512 340,673 122,334 135,458  41,073 41,126 1,126 1,126 1,126 1,127 1,128 1,	Tax du	Ciling  Amount (Thousand dollars) (99)  1,54c,3c  1,928,97  2,3(2)  4,22,7(2)  4,3,5c  7,45,77  45,77  45,77  90,21  11,2c  90,21  150,51  150,51  17,37  47  77  77  77  77  77  77  77  77	of return (100 (100 )	er Alms (mms (mms (mms (mms (mms (mms (mms (	housand olters) 101) 053,259 1,840 10,492 38,224 45,580 40,049 31,335 29,410 29,000 15,348 07,064 35,090 90,997 49,000 20,550 15,420 4,147 4,373 100,356 7,714 2,628 0,144 23,395 1,1,101 3,337 19,421	102) 2,042,647 1,352,738 55,044 137,053 130,006 170,009 140,774 124,201 80,755 33,586 118,763 31,559 23,815 2,056 594 119 11 680,908 20,24, 71,3399 27,782 28,,344 115,782	Amount (Thousand dollars) (103) 403,66 321,99 5,66 15,16 33,06 24,97 25,18 10,77 29,8 112,16 5,44 2,8 6 0 31,61 2,16 5,44 2,8 6 0 5,17 2,18 5,44 2,8 6 7,18 2,18 2,18 2,18 2,18 2,18 2,18 2,18 2	Bonds  Number  (10  (11  (12  4  4  42  42  (1)  11  70  11  17  17  17  17  17  17  17	Der (The Control of Co	Nount   Noun	Number of returns (10o) 445,328 381,941 (*) 14,096 35,344 39,539 39,528 20,431 20,728 27,399 19,252 00,522 30,420 51,868 11,211 3,146 903 109 49 49 03,387 5,097 2,334 4,183 15,121 12,545	Amount (Mousand dollars) (107)  248,024  230,092  (*) 1,088 4,193 6,773 7,180 3,687 4,348 5,760 4,272 28,058 18,854 10,065 21,065 21,065 21,597 3,252 3,080 18,531 2,532 078 704 2,935

bescription of the Sample, and Limitation of the Data."
to sause of high sampling variability. However, the data are invluded in the appropriate totals.

Table 35 . - STANDARD DEDUCTION RETURNS WITH TAXPAYERS AGE 65 OR OVER-ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

											ıal Retur		<b>6</b> /	• Age 65 o	
yment tax	Amount.	(Thousand	dollars)	(17)	04,117	47,887	681 2,640 4,195	4,476	4,287 4,156 4,163 2,934	3,790	9,316 3,958 3,100 164	211	16,232	2,136 8,359 4,068 724 302 76	28,154 19,348 9,333 7,282
Self-employment		returns		(10)	436,008	211,823	7,979 23,140 28,725	20,331	20,546 17,953 15,959 10,173	12,402	29,090 10,935 8,094 438	Q 1 1.	224,243	14,762 44,883 1113,505 42,755 6,583 1,396 359	310,060 77,234 29,157 19,617
_	Income tax after credits	(Thousand	dollars)	(15)	1,117,891	1,117,891	3,051	69,711	67,004 79,591 92,999 87,713	78,917	243,079 113,650 163,445 30,769 12,682	5,445 1,290 786	1	1 1 1 1 1 1 1	140,523 406,223 243,079 328,066
			dollars)	(14)	140	140	111	(*)	*	'	82	1 1 1	1	11111	(*) (*) (*) 103
	Foreign tax credit	Number of returns (	14-1	(13)	2,850	2,850	111	*	*	'	1,430	1 1 1	1	1 1 1 1 1 1	(*)
dits	ment		dollars)	(12)	9,220	7,873	453	18	1,004		1,460 1,024 1,173 1,175	₽ H	1,350	521	1,543 3,297 1,011 2,769
Tax credits	Investment	Number of returns		(11)	59,451	50,531	8,501	8,960	6,173	426	9,028 3,455 3,450 447	6 H I	8,920	5,774	21,10e 21,350 9,095 7,900
	income		dollars)	(10)	65,963	. 767,77	(*) 4,031 7,589	6,629	4,871 6,511 3,642 2,567	2,373	1,635 1,136 1,136	( <sup>2</sup> ) ( <sup>2</sup> )	18,472	1,615 0,890 4,797 4,003 1,167	35,665 21,130 6,327 2,841
	Retirement income credit	Number of returns		(6)	653,600	435,507	(*) 80,767 83,278	63,424	45, e56 37, 921 27, 061 26, 003	16,473	46,001 11,386 7,309 376	51	218,094	71,431 66,278 57,563 19,847 2,975	432,353 155,088 46,001 19,158
_	Income tax before credits		dollars)	(8)	1,193,438	1,173,583	3,172	76,657	72,201 87,155 97,216 91,035	81,917	250,899 116,310 165,853 31,003 12,808	5,454 1,292 786	19,854	1,648 7,195 5,045 4,227 1,739	177,770 430,757 251,050 333,861
	Amount		dollars)	(7)	6,306,528 1	0,171,035 1	22,505 195,939 339,830	489,002	451,358 528,838 572,958 513,509	459,206	324,293 540,472 614,491 78,611 26,530	10,135 2,296 1,562	134,894	11,794 50,013 32,991 29,431 (*)	1,171,606 2,534,176 1,324,976 1,275,770
Tayanta Income		Number of returns	+	(9)	1,851,144 6,	1,624,729 0,	121,984	215,344	142,645 132,523 117,062 85,704	595,80	147,602 1, 38,134 25,306 1,270	35	220,415	73,021 69,857 59,557 20,045 (*)	088,753 1,549,673 2,147,669 1,659 1,
,	<del></del>	income 1		(5)	1,609,242 1,	- 1,	1 1 1 3	1	1 1 1 1	1	1111	1 1 1	1,609,242	181,749 223,567 844,670 345,024 13,035 1,198	1,609,242 1,
	Exemptions r		dollars)	(4)	,055,937 1,	087,930	146,379 354,330	367,589	250,840 244,513 210,454 142,726	125,080	273,520 73,018 47,630 2,479	61. 4	,168,009	297,601 379,203 557,036 898,651 173,843 53,743	4,676,752 1, 981,832 273,600 123,753
	Standard Exe		rs)	(3)	1,894,874 6,	995,268 2,	47,965 110,598	108,747		64,297	147,109 38,009 25,280 1,200	35	899,604 3,	80,619 102,101 430,911 1, 227,474 43,356 13,086	1,292,062 4, 390,741 147,176
_	Adjusted Str gross ded		rs)	(2)	112,813,666 1,	9,854,542	217,015		782,164 859,545 870,193 727,831	181,649	1,74~,925 051,483 087,402 82,358 27,114	10,231	12,959,120	61,950 180,152 1,347,397 1,008,720 244,586 95,711 20,604	15,696,770 1. 3,906,737 1,745,756 1.464,403
		returns	+	(1)	3,460,386 112	1,024,729	121,984	215,344	142,645 132,523 117,062 85,704	68,565	147,602 1 38,134 25,306 1,270	35	1,835,558 12	181,749 223,567 917,691 414,981 72,592 21,843 3,335	2,097,995 1949,673 1947,069 19
	Sessel amood; soort betal ba				Grand total	Taxable returns, total	Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$5,000	\$4,000 under \$5,000	\$5,000 under \$5,000 \$4,000 under \$7,000 \$7,000 under \$7,000 \$2,000 under \$6,000	\$9,000 under \$10,000	\$10,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	Nontaxable returns, total	Under \$4,000 \$600 under \$1,000 \$1,000 under \$1,000 \$2,000 under \$1,000 \$4,000 under \$5,000 \$5,000 under \$5,000	

text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

An esterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Issue gross income.

Is than \$50.0.

Detail may not add to total because of rounding

OVIDE LLC	Amount	Thousand	(Jay)	(FT)	85,116	771,430	:	1,491	3,030	5,020	5,584	5,77"	3,348	3,374	4,900	12,934	167'9	4 475	1,142	328	48	707	5,689	113	101	00.1	1,272	929	35c	15, 25,2	24,271	13,048	32,535
tax tax	Number of	returns	101,	(18)	354,603	299,400	1	13,505	24,530	29,390	26,730	23,943	16,557	12,433	15,434	43,142	24,940	10,000	3,132	902	144	53	55,196	7 301	45767	13,754	10,772	7,381	4,129	131 550	99,582	43,408	90,063
Tudome tax		(Thousand	dotters)	(17)	4,9"4,588	4,444,588	214	12,148	34.237	57,381	92.311	25,913	22,722	105,819	80,734	371,000	C328,170	1,204,722	eb2,195	486.750	192,914	230,800		-	1	1		1	'	107 320	463,505	371,600	4,055,104
	credits	Amount (Thousand	dollars)	(Tr)	2,857	2,856						i,	900					E S	38	22	m	2,034	(3)	'	1	(*)		1	١	1	£.	(*)	2,328
	Other tax	Number of returns	1000	(15)	7,652	6,600		1 1					\ 5,231 \				_	242	137	28	4	2	(*)	-	1	÷			1		ŦŦ	Œ	1,700
	n tax its		dollars)	(14)	16,004	15,420	1		( ¥	_		380			235		26%	2,268	2,760	777 (	935	3,135	(*)		1	'	•	'	*		(+)	753	14,060
dits	Foreign tax credits	Number of returns		(13)	44,851	44,841	1	1 1	(*)		_	7 22.775		_	7,703		3,340	13,827	3,105	1 310	0.60	125	(*)		1	1	·	· ·	(*)		(*)	6,610	28,581
Tax credits	ment		dollars)	(75)	20,115	18,852	ı		. ( , )	136	050	100	320	471	340	1,479	1,408	5,541	2,177	1 735	1,1	537	7.44		(	'		Ten	2011	T, TO	364	1.651	15,981
	Investment	Number of returns		(11)	84,883	81,054	•	1	( )	3,386	1 700	3 700				10,771			3 357	233	1,624	11.	3 804		. 1	:	_	2,193	1 220		8,107		
	t income	Amount 1	dollars)	(07)	105,010	87,845		(*)	200,000	10,702	2000	202,21	0,000	6,203	4,375	11,638	6,038	4,185	1,974	0 0	//T	12	19 162	107617	' '	4.57		3,650	3,6/2	4,939	32,625		18,002
	Retirement income credits	Number of returns		(6)	963,042	775,228		(*)	18,737	118 477	800 000	20,00	28 30.	47,040	29,010	84.896	44, 418	69,291	14,390		262,1	257	10. 012	100,001		16,273				46,000		210,010	-
	lacome tax	-	dollars)	(8)	5,138,031	5,120,118	,	645	14,729	41,200	078,000	104,703	905 508	112,796	91,530	385.5h4	335,913	1,421,871	951,855	101 100	490,843	242.619	10 613	CTC 10T	•	467	4,445	3,724	3,747	0,130	137,065	204,091	4,106,135
CUME		Thousand	dollars)	(7)	18,074,848	17,946,867	l	4,719	103,276	280,763	010,004	671,481	600,082	670 USp	537,413	2 117 687	1,637,311	4,618,004	7,510,373	1,466,/07	413,922	24%,712	000 200	121,702	1	3.415	31,422	20,308	25,420	40,357		3,138,401	
Taxable income		Number of returns		(0)	2,458,329	11	-	35,128	175,003	264,819	204,172	208,130	191,278	130,850	45,166	2016 PAGE	131.007	197,922	40,260	CC2,CI	4,046	100	1/2	189,748	ī	1h 273	54,682	50,210	30,773	27,804	921,90 <sub>6</sub>	873,828	394,501
	Number of	taxable ni		(5)	555,040 2	₩-		<u> </u>	1	1	ı	1	1	1 1	ı i		1 1	1	ı	1	1	1 1		222,040	6,771	205, C1	175,488	104,958	28,989	28,782	526,857	23,312	2,885
	Exemptions		dollars)	(3)	986,084.4	4,115,182	1	42,153	234,124	425,008	ole, Att	477,847	303,409	250,930	185,249	830 008	250,020	395,191	24,942	27,506	2,303	1,300	200	1,315,810	11,837	202 753	410.790	324,356	129,859	120,871	2,411,174	1,094,059	262,792
		reductions ( Thousand	_	(3)	4 835		1	16,000	112,345	228,859	310,763	324,439	205,890	243,800	175,919	000 000	102,580	414,232	500,097	323,271	252,559	10,337	-#	$\neg$	5,940	11,114	270,079	272,639	135,338	428,592	1		034,573
	Adjusted I		(Incusan)	╁	7		,	1.3,538	447,748	935,235	1,280,910	1,473,762	1,234,435	1,154,551	1,104,239 898,578		2,248,154 0,300,750	5 430 425	3,118,001	1,773,552	1,174,782	412		12,241,310 1	2,757	12,769	543 386	533,203	2ne, 550	496,825	14,471,915	6,250,293 1	3,282,118
		r tur.		3	1	-	+-	35,123	175,003	200,514	274,152	130	1-1,275	155,151	135,852	304	450,733	100,100,	4.,260	13,253	4,040	500	67.7	745,580	6,771	15,309	211,015	155,173	54,762	50,586	1,44-7,753	_	270,680
		Adjust Profession III and Adjust Profession III				Taxof a mature. Intel		· · · · · · · · · · · · · · · · · · ·	・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・	12. N. Bare W. C.S.	・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・	**************************************	# 100 Tay # 100	* mider \$',00	・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・	Attended ander the sections	ALL, JOS DIJET WIE, CO	with the under the control of	# 100 mider #100,000	\$155,500 mder \$200,000	#200 100 mager #500 Out	\$500,330 under \$1,000,000	\$1,000,000 or more	Nontaxable returns, total	Under \$-00	\$1.00 mider \$1,000	#1,500 under #4, 500	\$3 DOD under \$2 DOD.	\$4,000 under \$5,000	一 COC ON BOXET	-		Returns \$10,000 under \$15,000

the Data." the data are included in the appropriate totals.

Table 37. - RETURNS WITH RETIREMENT INCOME CREDIT: RETIREMENT INCOME, AND CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES

		Retirement	Returns supporting	with no Schedule B			Returns wit	h supporting	Schedule B		
	Number of	income credit		Retirement		Num	ber of retire	es	Base of	Tentative	Retirement income
Adjusted gross income classes	returns	(Thousand	Number of returns	income credit (Thousand dollars)	Number of returns	Total	Under 65	65 or over	eredit (Thousand dollars)	credit (Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total	1,756,179	192,795	39,477	4,711	1,716,702	2,117,557	199,006	1,918,549	1,479,256	221,229	198,083
Taxable returns, total	1,331,318	155,107	28,955	3,576	1,302,365	1,589,476	167,938	1,421,538	1,014,255	151,649	151,536
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	8,932 159,456 180,518 196,191	168 8,921 17,521 18,982	6,748	245	8,932 156,081 177,144 192,617	8,932 156,081 187,272 237,386	(*) 18,960 20,347 23,221	6,948 137,121 166,925 214,165	1,187 58,921 116,711 125,133	175 2,784 17,446 18,715	9.784 17,413
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	152,043 111,642 84,797 81,392 54,028	18,698 17,167 12,117 10,781 8,568	6,754	1,793	148,867 110,450 83,407 79,399 51,053	181,032 153,530 105,049 101,240 69,121	11,918 23,631 16,773 14,882 9,530	169,114 129,898 98,275 86,358 59,591	123,015 113,044 79,678 68,476 52,151	18,400 16,923 11,914 10,238 7,802	16,923 11,914 10,202
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	142,387 59,574 79,531 15,051 4,232	20,113 8,358 10,825 2,086 579	3,313 1,724 2,316 455 78	265 275 312 70 12	139,074 57,850 77,216 14,597 4,154	179,625 78,944 104,023 19,543 5,636	17,086 4,893 4,198 395 97	162,540 74,051 99,826 19,148 5,539	132,619 54,022 70,216 13,628 3,942	19,847 8,083 10,519 2,018 568	8,083 10,513 2,016
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,276 193 80	184 27 12	24 1 1	(1) (1)	1,252 197 79	1,694 267 101	22 1 -	1,672 266 101	1,231 193 89	178 27 12	27
Nontaxable returns, total	424,862	37,689	10,521	1,136	414,340	528,080	31,069	497,011	465,004	69,500	36,553
No adjusted gross income	-	_	-	-	-	-	-	-	-	-	-
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*) 97,029 135,627 110,161 50,221 29,840	(*) 2,814 11,958 8,995 7,884 6,124	10,521	1,136	(*) 96,829 130,269 107,978 48,038 29,242	(*) 96,329 133,444 158,598 84,363 52,862	12,910	87,504 126,594 147,483 82,967 52,463	(*) 66,918 127,985 131,041 77,079 59,505	1*) 9,988 19,157 19,609 11,543 8,914	11,428 8,791 7,516
Returns under \$5,000	940,117 513,464 142,454 160,144	77,156 73,422 20,116 22,101	20,246 11,320 3,313 4,598	1,544 2,227 265 675	919,871 502,144 139,141 155,546	1,064,859 662,561 179,692 210,415	95,181 77,134 17,086 9,605	969,707 585,427 162,606 200,809	707,450 495,598 132,640 143,568	105,786 74,150 19,851 21,442	71,195 19,850

Returns with supporting Schedule B-Continued Taxpayers using the general rule Retirees Retirees 65 or over Total Adjusted gross income classes letirement Retirement Retirement Retirement incom incom income in income income in Number of Number of Number of Number of Number of chedule B credit credit chedule E credit Schedule E returns returns retirees returns retirees (Thousand (Thousand (Thousand (Thou sand (Thousand dollars) dollars) dollars) dollars) dollars) dollars) (12) (14) (17)(18)(21) 174,841 199,006 228,500 1,451,237 1,692,05 7,815,310 1,587,345 1,891,063 172,041 8,043,810 Grand total..... 167,938 7,059,687 25,593 196,378 1,090,783 1,251,399 119,828 6,863,309 Taxable returns, total..... 1,207,336 1,419,339 139,130 145,364 Under \$1,000.....\$1,000 under \$2,000..... 8,932 156,081 177,742 210,984 6,833 281,657 407,693 552,984 F. 948 6.94 5.602 14 22,674 15,354 8,873 137,121 157,395 187,763 8,784 17,197 17,853 18,960 \$2,000 under \$3,000. \$3,000 under \$4,000. 15€,081 18,960 172,379 178,920 153,622 20,347 \$4,000 under \$5,000..... 19,254 23,221 2,347 164,631 16,202 544,111 11,545 22,927 23,355 573,079 132,589 95,961 75,467 152,453 128,718 93,336 584,624 425,259 363,221 11,918 23,631 2,395 140,535 14,439 9,735 125,636 \$5,000 under \$6,000..... \$6,000 under \$7,000..... 65,901 39,733 12,164 8,376 7,679 402,332 339,866 331,922 14,181 19,265 105,087 76,562 3,110 \$7,000 under \$8,000..... 10,434 91,112 346,468 289,734 11,708 2,474 14,882 9,530 24,681 51,840 5,451 265,053 \$9,000 under \$10,000..... 37,16 114,813 139,972 16,052 877,03F 17,086 \$10,000 under \$15,000..... 126,169 157,058 70,256 18,194 914.201 15,231 4,217 3,639 365 65,363 84,508 15,984 7,544 9,556 7,183 6,300 576,226 \$15,000 under \$20,000..... 680 66,316 1,210,366 4,198 \$20,000 under \$50,000. \$50,000 under \$100,000..... 68,986 88.706 16,379 395 76 14 3,543 4,496 341,037 \$100,000 under \$200,000..... 3,592 489 341,205 \$200,000 under \$500,000...... \$500,000 under \$1,000,000...... 1,051 1,318 152 161,880 1,059 1,340 153 161.891 (1) 21 10 45.049 45,049 57,713 21 \$1,000,000 or more..... R: 360,454 440,656 30,886 952,002 984,125 29,479 380,008 471.726 32,912 31,06 2,96 Nontaxable returns, total..... No adjusted gross income...... Under \$600 \$600 under \$1,000. \$1,000 under \$2,000 \$2,000 under \$3,000. \$3,000 under \$4.000. (\*) 96,829 129,27/ (\*) 96,829 (\*) (\*) 152,571 254,140 273,825 8,296 87,504 124,610 2,911 9,325 9,325 87,504 144,275 124,610 113,945 68,084 131,460 125,0e0 6.850 6,850 66 84,358 148,619 \$4,000 under \$5,000..... 14,585 11,320 12,910 1,552 38,314 69.483 150,11 5,159 \$5,000 or more..... 46,912 5,158 152,017 26,26 46,513 970,055 71,755 62,505 1°,197 95,181 77,134 17,086 79,331 97,977 37,167 796,510 983,372 496,492 62,995 2,001,943 10,329 2,081,274 89,624 140,039 15,231 157,124 2,876,864 140.124 181,759 2,890,889 9.605 1,656 172,154

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 37. - RETURNS WITH RETIREMENT INCOME CREDIT: RETIREMENT INCOME, AND CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES - Con.

							Schedule B-					
				Ret	irees 65 or		neral rule— ued	Continued			Deductions	from the
Adjusted gross income classes				Retirement	income in a						\$1,524	limit
1100,000	Pensions an	nd ammuities	Inte	rest	Divider adjusted gr		Net income		Gross	rents	Income excl gross i	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
ļ	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total	660,277	1,669,419		2,388,856	725,779	3,110,641	421,855	681,234	418,677	1,807,755	1,176,618	1,347,167
Taxable returns, total	485,622	1,303,319	1,039,854	2,081,048	611,880	2,992,725	314,483	566,941	312,495	1,567,362	908,358	1,065,542
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	69,430 72,622 82,939	103,391 146,323 195,740	6,948 127,591 144,690 156,691	4,343 121,472 171,530 203,816	(*) 45,434 57,546 83,642	(*) 33,742 51,430 103,894	(*) 28,391 40,902 41,478	(*) 19,754 37,968 41,583 59,137	(*) 28,391 40,902 40,486 41,489	(*) 48,479 103,322 95,829 179,671	6,948 129,979 124,262 143,792	9,257 151,195 128,854 184,174 112,379
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$7,000 under \$9,000. \$9,000 under \$10,000.	52,786 45,856 24,346 29,177 16,473	135,971 148,052 72,003 87,031 60,852	122,461 75,702 64,445 62,328 38,143	186,906 112,517 112,860 146,116 76,670	67,070 43,673 37,644 47,434 25,210	123,776 88,195 130,718 111,660 85,311	41,489 25,222 18,273 19,260 14,495	40,570 31,574 30,869 25,454	25,022 18,074 19,260 14,495	101,405 98,502 77,407 68,060	62,606 56,904 52,205 32,192	80,142 58,422 59,896 38,818
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	49,045 17,647 20,779 3.344 905	169,917 69,368 89,664 17,054 6,133	110,941 48,495 63,821 12,087 3,309	318,089 178,137 302,269 85,495 37,265	85,281 41,975 58,248 11,873 3,426	346,976 262,009 748,075 394,828 240,050	34,508 19,462 24,436 4,603 1,280	68,245 63,501 106,423 28,284 9,553	34,638 18,292 24,028 4,502 1,251	198,117 137,994 274,763 69,310 96,818	88,983 41,304 53,414 9,877 2,741	105,256 52,098 67,833 12,567 3,502
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	229 27 17	1,600 134 86	985 151 66	16,695 3,737 3,131	1,015 157 69	160,711 45,859 64,425	404 62 27	3,260 2 <b>3</b> 0 318	386 62 26	13,463 2,163 1,670	775 112 43	954 142 53
Nontaxable returns, total	174,654	366,101	315,758	307,810	113,900	117,917	107,373	114,296	106,182	240,396	268,261	281,626
No adjusted gross income Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	34,319 52,370 51,789 24,412	43,361 88,831 118,947 61,990	73,021 103,977 80,784 35,134	50,126 93,679 75,508 47,788	23,016 40,475 25,604 15,880	12,306 37,273 30,217 11,009	27,388 32,153 25,814 11,514	20,038 35,518 26,132 14,251	27,388 32,153 24,623 11,514	48,302 61,757 62,668 29,591	75,996 87,909 57,574 31,167	73,902 63,652 75,539 46,525
\$5,000 or more	357,932 180,347	758,584 556,762	728,836 386,702	768,261 672,583	8,925 293,779 229,765	27,112 280,937 564,698	10,504 208,830 129,061	18,357 195,461 204,045	206,647 128,662	38,078 450,336 560,713	15,615 657,627 321,609	733,098 371,360
Returns \$10,000 under \$15,000 Returns \$15,000 or more	49,045 43,003	169,917 184,156	111,008	318,093 629,919	85,281 116,954	346,976 1,918,030	34,575 49,389	69,989 211,739	34,705 48,663	199,990 596,716	89,050 108,332	105,415 137,294
							Schedule B-		21.11.2			41. 1
	Deduction	Tax	payers using 1,524 limit-		rule - Conti	nued		Taxpa	yers eligibl	e for the al	ternative me Deductions	
Adjusted gross income classes	Ear	ned income i	n excess of-		Base of	Tentative	Retirement			Retirement income in	\$1,524 Income exc	
	\$9	I	\$1,	200	credit	credit	income credit	Number of returns	Number of retirees	Schedule B	gross	
	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)			(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Grand total	18,429	26,783	81,699	70,921	1,347,530	201,548	172,041	322,972	563,791	2,556,575	272,204	454,450
Taxable returns, total	15,005	24,587	67,005	65,949	930,945	139,209	139,130	219,498	380,116	2,126,500	195,917	332,626
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	5,363	5,624	(*) 11,508 12,705 3,978	(*) 5,438 5,202 1,686	1,187 58,921 115,259 119,526	175 8,784 17,230 17,880	168 8,784 17,197 17,853	6,355 30,679	10,129 53,811	14,416 101,199	6,355 30,479	10,900 64,982
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000 \$3,900 under \$9,000. \$9,000 under \$10,000.	7.542	12,628	9,131 3,579 h,350 8,339	3,777 1,736 8,412 7,790	107,195 94,709 69,781 64,780 47,093	16,035 14,181 10,434 9,690 7,045	16,029 14,181 10,434 9,690 7,045	23,631 28,191 15,093 13,702 15,880	38,531 50,820 25,621 24,030 27,986	104,084 160,140 94,733 90,512 105,060	23,432 23,825 13,109 10,921 13,697	36,322 42,412 21,463 16,078 19,847
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	2,041	5,950 381	5,235 1,961 2,782 325 8b	9,190 4,680 12,957 3,620 1,104	121,569 50,418 63,827 12,051 3,362	18,194 7,544 9,562 1,782 489	18,194 7,544 9,556 1,782 489	36,087 19,134 23,926 4,938 1,429	61,246 34,413 42,118 8,259 2,382	308,090 238,159 459,615 190,139 177,630	30,925 16,767 20,584 4,241 1,212	46,910 28,356 35,515 7,206 2,017
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 r more	5	4 -	26 6 2	160 39 111	1,049 146 72	153 21 10	153 21 10	379 53 21	646 89 35	59,704 13,603	308 46 16	510 80 28
Nontaxable returns, total	(*)	(*)	14,694	4,874	416,589	62,337	32,912	103,474	183,677	9,416	76,286	121,826
No udjasted gross income Under \$600. \$500 under \$1,600. \$1,997 under \$2,000. \$2,990 under \$3,000. \$3,996 under \$4,000. \$4,000 under \$5,790. \$5,990 under \$5,790.	} /4,	- - - (+)	10,322	2,586 2,288	(*) 66,918 127,245 107,661 59,585 52,704	(*) 9,988 19,046 16,114 8,924 7,895	- (*) 2,811 11,411 7,814 5,704 5,158	48,142 34,336 20,49t	78,230 64,705 40,742	172,749 141,274 11e,052	34,951 29,970	57,298 45,713
return. under \$5,000	7,040	7,194	43,678	17,213	658,776	98,511	71,755	120,012	206,874	429,637	11,365	18,815

Footnote at end of table, text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

												SES —Con.
	Tarmana	eligible for	the elterns	ative mathod		th supportin	g Schedule B-	Tontinued axpayers usi:	w the altern	ative method	3	
		erigible for s from the	Base of	torve metrica		-	1	Inpujore uni			idjusted gros	s income
Adjusted gross income classes	\$1,524 limi	t-Continued	credit under the	Tentative	Retirement income	,		Retirement income in	Meritement	Inche in a	ii, usteu gros	S IIICORE
Adjabata Eropo Incomo eraporo	Earned i	ncome in f \$1,200	general	credit	redit	Number of returns	Number of retirees	Schedule P	Pensions an	d annuities	Inter	est
	Number of	Amount	rule		_	Teodins	10011003	(Thousand	Number of	Amount	Number of	Amount
	returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)			dollars)	returns	(Thousand dollers)	returns	(Thousand dellars)
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
Grand total	15,732	32,304	386,028	57,307	46,562	129,357	226,493	692,679	71,041	265,174	122,454	225,176
Taxable returns, total	13,343	31,661	228,526	34,221	34,139	95,027	170,140	597,385	49,616	197, #51	92,522	195,550
Under \$1,000	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000 \$2,000 under \$3,000	-	-	_	-	-	-   -	.   -	€,848		-	-	_
\$3,000 under \$4,000 \$4,000 under \$5,000	)		1,640 20,052	2,997			(*) 26,402	46,384	11,509	30,509	15,297	13,821
\$5,000 under \$6,000 \$6,000 under \$7,000	4,570	3,824	20,030 32,645	2,994 4,900			28,579	40,711 48,351	16,447	55,869	14,290	21,646 20,158
\$7,000 under \$8,000	)		14,295	2,140	2.140	7,940	11,713	29,111	1 522	12 7770	7,940	17,156
\$8,000 under \$9,000 \$9,000 under \$10,000	5,629	9,366	18,086	2,707	2,707 2,951		10,129	32,823	3,733	43,779	9,336	16,217
\$10,000 under \$15,000	IJ		44,438	6,060				99.215	6,216	27,964	12,111	33,909
\$15,000 under \$20,000 \$20,000 under \$50,000	1,183 1,675	3,960 10,742	22,229 27,970	3,328 4,190	4,187	7 8,230	15,318	47,104 113,658	1,994	6,774 25,073	4,597 3,054	11,705 36,683
\$50,000 under \$100,000 \$100,000 under \$200,000	200 65	2,520 1,051	5,324 1,576	793 236				50,010 29,645	740 192	5,359 1,477	1,654 534	11,628 4,526
\$200,000 under \$500,000	15	151	458	69	69	193	354	21,071	70	354	183	2,314
\$500,000 under \$1,000,000 \$1,000,000 or more	4 2	36 111	49 24	8 4	9 4			12,340 9,352	15 4	129 65	37	51 <i>8</i> 269
Nontaxable returns, total	( <b>*</b> )	(*)	157,503	23,589	12,377	7 34,330	56,355	95,295	21,426	67.724	33,931	29,247
No adjusted gross income	-	-	-	-	-		<del>-</del>	-	-	-	-	-
Under \$600 \$600 under \$1,000	-	-	-	-	-	-   -	-	-	-	-	-	-
\$1,000 under \$2,000	_	_	]	-	-			-	-	-	_	] -
\$2,000 under \$3,000 \$3,000 under \$4,000	,	-	59,035	8,840			35,522	54,706	10,317	25,664	21,472	19,661
\$4,000 under \$5,000 \$5,000 or more		(*)	53,519				20,333	35,584	11,109	41,660	12,499	10,186
Returns under \$5,000	4,970	1,466	134,246	20,097	11,181	1 49,817	7 86,335	136,453	29,959	38,035	46,243	43,902
Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000	5,762 1,855	8,454 3,912	149,671 44,438	22,419 6,660	20,093	51,213	88,934	183,831 89,215	28,174 6,216	109,446 27,964	49,030 12,111	79,942 33,909
Returns \$15,000 or more	3,145	18,472	57,673	8,632				293,150	+ 592	19,729	15,070	67,643
							ng Schedule Bernative metho			_		
	Dodde		2314-							Pase o	e	
Adjusted gross income classes					me —Continue			from the \$2		credit	Tontation	Retire- ment
	Dividends i		Net income of		Gross re		Income excluding from gross inc		ned income i ess of \$1,20	O genera	tie umadit	income
	Number of	Amount	Number of	Amount			moet it	ount Numte			d (Thousand	(Thousand
	returns	(Thousand doilars)	returns	(Thousand dollars)	returns (	Thousand redollars)	do!	usand iars) retu	dollar	s) dollars,	) dollars)	dollars)
	(60)	(61)	(62)	(63)	(64)	(65)	(66) (6	67) (68	) (691	(70)		(72)
Grand total	67,449										(71)	
Taxable returns, total		384,611	42,978	74,391	42,737	201,857	95,047 14	4,687 5	,311 3,	280 131,7		0 16,042
	54,950	394,611	42,978 31,263	74,391 59,565	42,737	201,857					26 19,69	
Under \$1,000	54,950	377,494								280 131,7	26 19,69	
\$1,000 under \$2,000 \$2,000 under \$3,000	54,950 - -		31,263	59,565						280 131,7	26 19,69	9 12,403
\$1,000 under \$2,000	54,950	377,494				159,337	74,209 11			280 131,7	26 19,69 69 12,43  52 21	9. 12,403
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	54,950	377,494	31,263 - 199 4,765 6,549	59,565 - 268 3,523 7,612	31,022	159,337	74,209 11 - - 16,478 3 13,298 1	.7,569 4 - - - 31,138 3,687		280 131,7 120 83,3 - - 1,4 5.6	26 19,69 09 12.43 	9. 12,403 6 216 5 835 5 2,365
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See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Tata."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Less than \$500.

NOTE: Detail may not add to total because of rounding.

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This section of the report presents individual income tax data for each of the 50 States and for the 125 largest standard metropolitan statistical areas. Summary tabulations are shown for the seven Internal Revenue Service Regions and two standard consolidated areas. The methods used in coding returns for these geographic classifications, and the limitations of these methods, are explained in the text below.

### STATES

State classifications in the Statistics of Income series are based on the district code given each return in the district office or regional service center in which it was filed. Most taxpayers filed their returns in the district or region in which they resided, and to this extent the State data reflect an accurate picture of taxpayers within each State. There were three exceptions that limit the accuracy of the State classifications somewhat: (1) If a return was filed in the wrong district, e.g., a Connecticut commuter filing in New York City, his place of employment, rather than at Hartford, Connecticut, in his State of residence, it was not transferred to the correct district office unless there was an indication that estimated taxpayments or an elected credit were on record at that office. (2) Similarly, if a return was inadvertently filed at the wrong regional service center, it was generally kept at that service center and arbitrarily coded for some designated district office in that region rather than the taxpayer's district office. (3) If a taxpayer had someone outside his district prepare his return, sometimes the return bore the preparer's address and was filed in, and consequently coded for, the preparer's district rather than the taxpayer's.

State estimates based on taxpayer filing practices generally yield an accurate picture of taxpayers in each State. There may, however, be a slight overstatement of

the number of taxpayers in Maryland, since many U. S. Government officials and servicemen stationed abroad or in Washington, D. C. file with the Baltimore District Office. Many servicemen stationed abroad also file their returns in New York, California, or Washington State, where the Army Post Offices (APO's) and Fleet Post Offices (FPO's) are located. To this extent, data for these States are also somewhat overstated.

#### STANDARD METROPOLITAN STATISTICAL AREAS

Standard metropolitan statistical areas (SMSA's) are defined by the Bureau of the Budget in order to make it possible for all Federal statistical agencies to utilize the same boundaries in publishing statistical data useful for analyzing metropolitan problems. Each standard metropolitan statistical area contains a city (or contiguous "twin" cities) with at least 50,000 inhabitants, and includes the county of such central city as well as adjacent counties found to be metropolitan in character and economically and socially integrated with the county of the central city. (In New England, the basic units comprising the SMSA are cities and towns rather than counties.)

In this report, data are shown for the 125 largest SMSA's. These include most of the metropolitan areas with a 1960 population of 200,000 or more. The counties or cities and towns comprising each of these areas are shown in table 5.1. It should be noted that, as counties adjoining a metropolitan area meet the criteria of metropolitan character and socioeconomic integration, the SMSA is redefined to include these counties. Therefore, the definitions in this report, which conform to those established by the Bureau of the Budget as of March 1967, differ in some cases from those used in previous *Statistics of Income* reports.

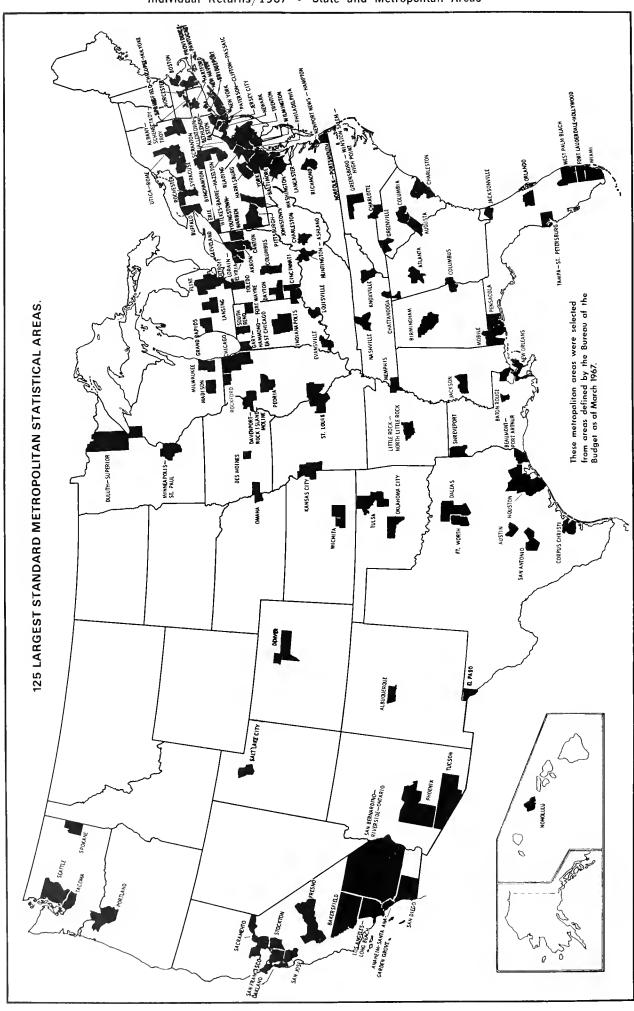


Table 5.1—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1967

Area title and definition	1960 population	Area title and definition	1960 population	Area title and Jefinition	1960 population
STANDARD METROPOLITAN STATISTICAL AREAS		BOSTON, MASSACHUSETTS—Continued		DALLAS, TEXAS	1,119,41
AKRON, OHIO	605,367	Norfolk County (part)	446,524	Collin County	41,.4
Portage County	91,798 513,569	Quincy city	87,409 31,069	Dallas County	951,52
Summit County	513,569	Brookline town.	54,044	Filic County	43,39
ALBANY-SCHENECTADY-TROY, NEW YORK	657,503 272,926	Canton town	12,771	Kaufman County <sup>1</sup> . Rockwall County <sup>1</sup> . DAVENPORT-ROCK ISLAND-NOLINE, IOWA-ILLINOIS	29,93
Rensselaer County	142,585	Cohasset town	5,840 23,869	Rockwall County*	5,87
Saratoga County	89,096	Dedham town	2,846	Scott County, Iowa	319,30
Schenectady County	152,896	Holbrook town	10,104	Henry County, Illinoi	49,31
ALBUQUERQUE, NEW MEXICO	262,199	Medfield town	6,021	Rock Island County, Illinoi	150,99
Bernalillo County	262,199	Milton town	26,375 4,374	DAYTON, OHIO	727,12
JERSEY	492,168	Needham town.	25,793	Miami County	72,90
Lehigh County, Pa	492,168 227,536	Norfolk town	3,471	Montgomery County	527,08
Northampton County, Pa	201,412	Norwood town	24,898	Preble County	32,49
Warren County, N.J	63,220	Randolph town	18,900 10,070	DENVER, COLORADO	929,39
Orange County	703,925	Walpole town.	14,068	Arapahoe County.	113,42
	1,017,188	Wellesley town	26,071	Boulder County	74.25
ATLANTA, GEORGIA	46,365	Westwood town	10,354	Denver County	472,55
Cobb County	114,174	Weymouth town	48,177	Jefferson County	127,52
De Kalb County	256,782	Plymouth County (part)	74,290	Polk County.	
Fulton County	556,326 43,541	Duxbury town	4,727 5,923	DETROIT, MICHIGAN	3,762,36 405,80
Gwinnett County	216,639	Hingham town	15,378	Macomb County	
Richmond County, Georgia	135,601	Mull town	7,055	Oakland County	690,25
Aiken County, South Carolina	81,038	Marshfield town	6,748	DULUTH-SUPERIOR, MINNESOTA-WISCONSIN	276,59
AUSTIN. TEXAS	212,136 212,136	Norwell town. Pembroke town:	5,207 4,919	St. Louis County, Minnesota	231,58
TIAVIS COMMUNICATION	,	Rockland town.	13,119	Douglas Courty, Wistonsin	45,00
BAKERSFIELD, CALIFORNIA	291,984	Scituate town	11,214	EL PASO, TEXAC	314,
Kern County	291, 484	Suffolk County	791,329	El Paso Courty	314.00
BALTIMORE, MARYLAND		Boston city	697,197 33,749	ERIE, PENNSYLVANIA.  Erie County.	251,68 251,68
Anne Arundel County		Revere city	40,080	EVANSVILLE, INDIANA-KENTUCKY	2:1,89
Baltimore County	492,428	Winthrop town	20,303	Vanderburgh County, India a	165,79
Carroll County	52,785	BRIDGEPORT, CONNECTICUT	337,983	Warrick County, Indiana	~~,~
Harford County	76,722 36,152	Fairfield County (part)	.96,321	Henderson County, Kentucky	33,51
		Bridgeport city	156,748 18,190	FLINT, MICHIGAN	416,23 374,31
BATON ROUGE, LOUISIANA	230,058	Shelton sity.	3,407	Genesee County	41,92
East Baton Rouge Parish	30€,016	Fairfield town.	46,183	Lapeer County FORT LAUDERDALE-HOLLYWOOL, FLORIDA	333,94
Jefferson County	245,659	Monroe town	6,402	Broward Courty	333,94
Orange County		Stratford town	45,012	FORT WAYNE, INDIANA	23. ,10
BINGHAMTON, NEW YORK-PENNSYLVANIA Broome County, New York		Trumbull town. New Haven County (part).	20,379 41,662	Aller Count; FORT WORTH, TEXAS	573.21
Tioga County, New York		Milford town.	41,062	Johnson Court	573,21 34,72
Susquehanna County, Pa	33,137	BUFFALO, NEW YORK	1,306,957	Tarrant Count,	538,49
BIRMINGHAM, ALABAMA	721,207	Erie County	1,064,688	FRESNO, CALIFORNIA	365,94
Jefferson County.	634,864	Niagara County	242,269	Fresno County	365,94
Shelby County	54,211	CANTRON CHIC	340,345	GARY-HAMMOND-EAST CHICAGO, INDIANA Lake County.	573,54 513,26
BOSTON, MASSACHUSETTS		CANTON, OHIO	340,345	Porter County	60,27
Essex County (part)		CHARLESTON, SOUTH CAROLINA	254,578	GRAND RAPIDS, MICHIGAN	461,90
Beverly city	36,108	Berkeley County	38,196	Kent County	362,18
Lynn city	94,478	Charleston County	216,382	Ottawa County. CREENSBORG-WINSTON-CALEM-HIGH POINT, MORTH	98.71
Peabody city	39,211	Kanawha County	252,925	CAROLINA	521,24
Danvers town	21,926	CHAFLOTTE, NORTH CAROLINA	316,731	Forsyth County	189,4.
Hamilton town	5,488	Mecklenburg County	272,111	Guilford County	246,52
Lynfield town. Manchester town.	8,398 3,932	Union County. CHATTANOOGA, TENNESSEE-GEORGIA	44,670 283,169	Randolph County	61,49 20,80
Marblehead town	18,521	Hamilton County, Tonnessee	237,905	Yadkin Cow.ty. GREENVILLE, SOUTH CAROLINA.	255,80
Middletown town	3,718	Walker County, Georgia	45,264	Greenville County	209,71
Nahant town	3,960	CHICAGO, ILLINOIS	6,220,913	Pickens Count	46,01
Saugus town		Cook Cowity	5,129,725	HARRISBURG, PENNSYLVANIA	371,ef
Swampscott town		Du Page County	313,409	Cumperland County	124,81
Wenham town		Kane County Lake County	208,24c 295,650	Dauphin County	
Middlesex County (part)	975,287	McHenry Court	84,211	HARTFORE, CONNECTICATION	542.00
Cambridge sity	107,716	Will Courty	191,617	Hartford Count, (par*)	508,86
Everett city		CINCINNATI, OHIO-INDIANA-KENTUCKY	1,NE,479 80,530	Hartford ci*	
Malden city Medford city		Clermont County, Ohio	864,121	Bloomingle w	13.61
Melrose city		Warren County, Uhio	65,711	Canton town	4.78
Newton city	92,384	Dearborn County, Indiana	28,674	East Granty town	. , **.
Somerville dity		Boone County, Kentucky	21,940 86,803	East Hartford town East Windsor town	
Waltham city Woburn city		Kenton County, Kentucky	120,700	Enfield town	
Arlington town	40,953	CLEVELAND, OHIO	1,309,483	Farmington town	10,6
Ashland town	7,779	Cuyahoga Count.	1,647,875	Glastonbury town	
Bedford town		Geauga County	47,500	Manch ter town	
Belmont town. Burlington town.		Lake County	148,700	Newington town	
Concord town	12,517	Medina Count; COLUMBUS, SOUTH CAROLINA	65,315 267,828	Rocky Hill town	, -i
Framingham town	44,520	Lexington County	60,70	Simstury town	
Lexington town		Richland Courty	0,10	Couth Vinacur Yuwi Cuffu ld town	
Lineoln town		GOLUMBUS, SEORGIA-ALAIAMA	117,485	Well Hartford '	
North Reading LOWIL	8,331	Chattanoche County, Georgia	13,011	Wether fiel: town	5
Reading town	19,259	Mursogee County, G. orgis	154,4.3	Audor ton	
Sherborn town		Russell County, Alabama	47,351	Windror Look, 'ewn	1 7
Stoneham townSudbury town	7.447	COLUMBUS, OHIG. Delaware Count.	754,924 34,1	Cromwell 'own	1.5
Wakefield town	.4,295	Franklin County	682,923	Tollard Tourty (p.r.)	2,0
Watertown town	31,042	Pickaway Court	25,855	Andor r 'swn	1,"
Wayland town	11 ,444	CORPUS CHRISTI, TECAL	21,513	Boltor fowr	
		H Nowers Count			
Weston town Wilmington town	8,201	Nueen Count,	47,1.1	Driver's, W. Ellis to town.	

Footnote at end of tails.

Table 5.1 - COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1967 - Con

Ares title an. definition	1360 population	Are, title and definition	1960 population	Area title and definition	popul
DLULU, HAWAII.	500,409	NEW HAVEN, CONNECTICUT	320,836	PROVIDENCE-PAWTUCKET-WARWICK, RHODE ISLAND-	
molulu County	500,409	New Haven County (part)	320,836	MASSACHUSETTS	8
STON, TEXAD	1,418,323	New Haven city	152,048	Bristol County, Rhode Island	-
arris County	1,243,158	Bethany town	2,384	Barrington town	
razoria County	76.204	Branford town.	16,610	Bristol town	
ert Bend C.w.t,	40,527	East Haven town	21,388	Warren town	١,,
berty Scanty	31,595 26,839	Hamden town.	7,913 41,056	Warwick city.	1
nitgomery County.  INGTON-ASHLAND, WEST VIRGINIA-KENTUCKY-	20,000	North Branford town	6.771	Coventry town	
[O,	254,780	North Haven town	15,935	Eact Greenwich town	'
abell County, West Virginia.	108,202	Orange town.	8,547	West Warwick town	;
syne County, West Virginia	38,977	West Haven town	43,002	Newport County, Rhode Island (part)	1 '
yd County, Kentucky	52,163	Woodbridge town	5,182	Jamestown town	
wrence County, Ohio	55,438	NEW ORLEANS, LOUISIANA	907,123	Providence County, Rhode Island (part)	5
		Jefferson Parish	208,769	Central Falls city	1 .
ANAPOLIS, INDIANA	944,475	Orleans Parish	627,525	Cranston city	1 .
one County1	27,543	St. Bernard Parish	32,186	Eact Providence city	'
milton County	40,132	St. Tammany Parish	38,643	Pawtucket city	
naoek County	26,665			Providence city	2
dricks County	40,896	NEW YORK, NEW YORK	10,694,632	Woonsocket city	
hnson County	43,704 697,567	Bronx County.	7,781,984 1,424,815	Cumberland town	
rga. County	33,875	Kings County	2,627,319	Johnston town	
elby County.	34,093	New York County.	1.698,281	Lincoln town	
	,0.5	Queens County	1,809,578	North Providence town	
ON, MISSIGGIPPI	221,367	Richmond County	221,991	North Smithfield town	
ids County	187,045	Nassau County	1,300,171	Smithfield town	1
nkin Sounty	34.322	Rockland County	136,802	Washington County, Rhode Island (part)	ŀ
SONVILLE, FLORIDA	455,411	Suffolk County	060,784	Narragansett town	1
val County	455,411	Westchester County	808,891	North Kingstown town	
EY CITY, NEW JERSEY	610,734 610,734	NEWARK, NEW JERSEY	1,689,420	Bristol County, Massachusetts (part)	1
dson County	610,734	Essex County	923,545	Attleboro city	
STOWN, PENNSYLVANIA	280,733	Morris County	261,620	North Attleboro town	Į
mbria County	203,283	Union County	504,255	Rehoboth town	1
merset County	77,450	NEWPORT NEWS-HAMPTON, VIRGINIA	224,503	Norfolk County, Massachusetts	
S CITY, MISSOURI-KANSAS,	1,092,545	Hampton city	89,258	Bellingham town.	1
s County, Missouri	29,702	Newport News sity	113,662	Franklin town	
y County, Missouri	87,474	York County	21,583	Plainville town.	1
kson County, Missouri	622,732			Wrentham town	
atte County, Missouri	23,350	NORFOLK-PORTSMOUTH, VIRGINIA	578,507	Worcester County, Massachusetts (part)	1
hnson County, Kansas	143,792	Chesapeake city	73,647	Blackstone town	1
andotte County, Kansas	185,495	Norfolk city	304,869	Millville town	1
VILLE, TENNESSÉE	185,495 368,080	Portsmouth city. Virginia Beach city.	114.773 85,218		1
derson County	€0,032	viiginia beach city	07,210	READING, PENNSYLVANIA	2
ount County	57,525	OKLAHOMA CITY, OKLAHOMA	511,833	Berks County	} 3
o. Cow ty	250,523	Canadian County	24,727	RICHMOND, VIRGINIA.	4
A COTTED DEPLY CONTINUES.	000 000	Cleveland County.	47,600	Richmond city. Chesterfield County.	2
ASTER, PENNSYLVANIA	278,359 278,359	Oklahoma County	439,506	Hanover County	
ING, MICHIGAN.	298,949	OMAHA, NEBRASKA-IOWA	457,873	Henrico County	] 1
irtor County.	37,969	Douglas County, Nebraska	343,490	ROCHESTER, NEW YORK	1 7
to. Courty.	49,684	Sarpy County, Nebraska.	31,281	Livingston County	1 -
gnam County.	211,296	Pottawattamie County, lowa	83,102	Monroe County	1 5
gnam County. LE RUCK-NORTH LITTLE ROCK, ARKANSAC	271.936	ORLANDO, FLORIDA	318,487	Orleans County	
lacki County	271,936 242,980	Orange County	26:,540	Wayne County	1
lise County <sup>1</sup>	28,956	Seminole County	54,947	ROCKFORD, ILLINOIS	2
IN-ELYRIA, OHIC	217,500			Boone Count,	1
rair County	217,500	PATERSON-CLIFTON-PASSAIC, NEW JERSEY	1,186,873	Winnebugo	1 2
ANGELES-LONG BEACH, CALIFORNIA	6,038,771	Bergen County	780,255		
s Angeles County	6,038,771	Passaic County	406,618	SACRAMENTO, CALIFORNIA	5
WILLE, KENTUCKY-INDIANA	725,139	PENSACOLA, FLORIDA.	203,376	Placer County. Sacramento County.	
Terron County, Kenturky	610,947 62,795	Escambia County Santa Rosa County	173,829 29,547		
oyd County, Indiana	51,397	1		Yolo County ST. LOUIS, MISSOURI-1LL1NOIS	2,1
of a comment of the contract o	22,217	PEORIA, ILLINOIS	313,412	St. Louic 'ity, Missouri	- 7
ON, WIGGONSIN	227, 195	Peoria County	189,044	Franklin County, Missour:	Ι΄
ne County	322, 195	Tasewell County	99,789	Jefferson County, Missouri	
IIS, TENNESSEE-ARKANSAS.	674,583	Woodford County	24,579	St. Charles County, Missouri	1
elby County, Tennesses	627,019	PHILADELPHIA, PENNSYLVANIA-NEW JERSEY	4,342,897	St. Louis County. Missouri	7
ittenden County, Arkans	47,564	Bucks County, Pennsylvania	308,567	Madison County, Illinois	
, FLoRIDA	435,047	Chester County, Pennsylvania	210,608	St. Clair County, Illinois	2
e Courty	935,047	Delaware County, Pennsylvania	553,154	SALT LAKE CITY, UTAH	4
NTKEE, WISCONSIN	1,278,850	Montgomery County, Pennsylvania	516,582	Davis County	
wauk - Courty	1,036,041	Philadelphia County, Penncylvania	2,002,512	Salt Lake County	1 3
unes Souns,	38,441	Burlington County, New Jersey	224,499	SAN ANTONIO, TEXAS	1 2
nington Courty.	46,119	Camden County, New Jersey	39.1,035	Buxar County	· •
Kerra County	158,249	Glouwester County, New Jersey	134,840	Guadalupe County. SAN BERNARDINO-RIVERSIDE-ONTARIO, CALIFORNIA	8
APOLICATE PAUL, MINNE OTA	1,482,130	PHOENIX, ARIZONA	663,510	Riverside County	9
ka Count:	85,916	Maricopa County	663,510	San Bernardino County	-
dep r Dar',/	78,303	PITTSBURGH, PENNSYLVANIA	2,405,435	SAN DIEGO, CALIFORNIA.	1,0
5 / "DIL"	842,854 402,525	Allegheny County	1,628,587	San Diego County.	1,0
10.14 Table 18/2000 10.14 Table 19/2000 10.14	52,432	Beaver Count	206,948	SAN FRANCISCU-DAKLAND, CALIFORNIA	2,6
	363 380	Washington County	217,271	Alameda County	9
	363,389 49,088	Westmoreland County	352,629	Contra Costa County	4
That Cours					
itwo Comes	312 301	PORTLAND, OREGON-WASHINGTON	821 897	Marin Count	1
LE, ALAPANA 1984: Comey Kile Tount Ville, Frenc See	314,301	PORTLAND, ORECOM-WASHINGTON Clacksmas County, Orecom	821,897 113,038	Marin Count,	7
Liwer Com ty	314,301 463,528 399,743	PORTLAND, OREGON-WASHINGTON Clacksmas County, Oregon Multhomah County, Oregon	113,038 522,813		

Table 5.1—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1967—Con.

				· · · · · · · · · · · · · · · · · · ·	
Area title and definition	1960	Area title and definition	1960	Area title and definition	1960
	population	222 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	population	Aida olole ala dellinician	population
SCRANTON, PENNSYLVANIA	234,531	TACOMA, WASHINGTON	321.590	WORCESTER, MASSACHUSETTS	328.898
Lac kawanna		Pierce County	321.590	Worcester County (part)	328,898
SEATTLE-EVERETT, WASHINGTON		TAMPA-ST. PETERSBURG, FLORIDA.	772.453	Worcester city	186.587
King County	935,014	Hillsborough County	397,788	Auburn town	14.047
Snohomish County		Pinellas County	374,665	Berlin town	1.742
SHREVEPORT, LOUISIANA	281,481			Boylston town.	2.367
Bossier Parish.	57,622	TOLEDO, OHIO-MICHIGAN	630,647	Brookfield town.	1.751
Caddo Parish	223,859	Lucas County, Ohio	456,931	East Brookfield town	1,533
SOUTH BEND, INDIANA	271,057	Wood County, Ohio	72,596	Grafton town	10.627
Marshall County.	32,443	Monroe County, Michigan	101,120	Holden town	
		TRENTON, NEW JERSEY	266,392	Leicester town	10,117
St. Joseph County	238,614	Mercer County	266,392		8,177
SPOKANE, WASHINGTON	278,333		0.00	Millbury town	9,623
Spokane County	278,333	TUCSON, ARIZONA	265,660	Northborough town	6,687
SPRINGFIELD-CHICOPEE-HOLYOKE, MASSACHUSETTS-		Pima County	265,660	Northbridge town	10,800
CONNECTICUT	493,999	TULSA, OKLAHOMA	418,974	North Brookfield town	3,616
Hampden County, Massachusetts (part)	422,254	Creek County	40,495	Oxiord town	9,282
Chicopee city	61,553	Osage County	32,441	Paxton town	2,399
Holyoke city	52,689	Tulsa County	346,038	Shrewsbury town	16,622
Springfield city	174,463			Spencer town	7,838
Westfield city	26,302	UTICA-ROME, NEW YORK	330,771	Sterling town	3,193
Agawam town	15,718	Herkimer County	66,370	Sutton town	3,638
East Longmeadow town	10,294	Oneida County	264,401	Upton town	3,127
Hampden town	2,345			Westborough town	9,599
Longmeadow town	10,565	WASHINGTON, D.CMARYLAND-VIRGINIA	2,076,610	West Boylston town	5,526
Ludlow town	13,805	Washington, D.C.	763,956		
Monson town	6,712	Montgomery County, Maryland	340,928	YORK, PENNSYLVANIA	290,242
Palmer town	10,358	Prince Georges County, Maryland	357,395	Adams County	51,90c
Southwick town	5,139	Alexandria city, Virginia	91.023	York County	238,336
West Springfield town	24,924	Fairfax city, Virginia	13,585		
Wilbraham town	7,387	Falls Church city, Virginia	10,192	YOUNGSTOWN-WARREN, OHIO	509,006
Hampshire County, Massachusetts (part)	64,660	Arlington County, Virginia.	163,401	Mahoning County	300,480
Northampton city	30.058	Fairfax County, Virginia	261,417	Trumbull County	208,526
Easthampton town	12.326	Loudon County, Virginia <sup>1</sup>	24,549		1 200,320
Granby town	4,221	Prince William County, Virginia1	50.164		
Hadley town	3,099			STANDARD CONSOLIDATED AREAS	
South Hadley town	14,956	WEST PALM BEACH, FLORIDA	228,106		
Worcester County, Massachusetts (part)	3,383	Palm Beach County	228,106	NEW YORK-NORTHEASTERN NEW JERSEY	14,759,428
	3,383	WIGHITA, KANSAS	381,626	New York SMSA, New York	10,694,632
Warren town		Butler County	38,395	Newark SMSA, New Jersey	1,689,420
Tolland County, Connecticut (part)	3,702	Sedgwick County	343,231	Jersey City SMSA, New Jersey	610,734
Somers town	3,702	WILKES-BARRE-HAZLETON, PENNSYLVANIA	346,972	Paterson-Clifton-Passaic SMSA, New Jersey	1,186,873
STOCKTON, CALIFORNIA	249,989	Luzerne County	346,972	Middlesex County, New Jersey	
San Joaquin	249,989	1		Somerset County, New Jersey	143,913
SYRACUSE, NEW YORK	563,781	WILMINGTON, DELAWARE-MARYLAND-NEW JERSEY	414,565		
Madison County	54,635	New Castle County, Delaware	307,446	CHICAGO, ILLINOIS-NORTHWESTERN INDIANA	6,794,461
Onondaga County	423,028	Cecil County, Maryland	48,408	Chicago SMSA, Illinois	
Oswego County	86,118	Salem County, New Jersey	58,711	Gary-Hammond-East Chicago SMSA, Indiana	573,548

Added for 1967.

The criteria for including a return in a standard metropolitan statistical area were the return address indicated by the taxpayer and the Internal Revenue district code. As a consequence, all the limitations of the State classifications mentioned above apply to the metropolitan area classifications as well. In addition, if the taxpayer indicated a return address other than that of his place of residence--e.g. his business address, the address of the assistor who prepared the return, a post office box in a town other than the one he lived in, or no address at all--the return may not have been coded properly as to standard metropolitan statistical area.

## OTHER GEOGRAPHIC CLASSIFICATIONS

Most of the tables in this section also present data for Internal Revenue Service administrative regions. Each region has a service center which processes the returns filed in the districts which make up the region. The States comprising each region are indicated in the map on page 112, which represents the field organization of the Service in 1967.

In recognition of the special importance of even more inclusive metropolitan statistics for the large conurbations around New York and Chicago, the Bureau of the Budget has established definitions for two "standard consolidated areas." The Chicago, Illinois--Northeastern Indiana standard consolidated area consists of the Chicago and the Gary-Hammond-East Chicago standard metropolitan statistical areas; the New York--Northeastern New Jersey standard consolidated area is made up of four

SMSA's in the New York area, plus two contiguous counties in New Jersey (see table 5.1).

Totals in the SMSA tables are for all areas falling into the 125 largest metropolitan areas, plus the two counties in New Jersey which are part of the New York--Northeastern New Jersey standard consolidated area. National totals shown in the State and regional tables differ slightly from those presented elsewhere in this report because of differences in sample weights used. These are explained in the Description of the Sample (section 7).

#### METROPOLITAN AND NON-METROPOLITAN AREAS

The map on page 112 shows, for each of the 50 States, the percentage of all returns with addresses in the 125 largest standard metropolitan statistical areas. Only in seven States--four in the Northeast, three in the West--did large metropolitan areas account for 75 percent or more of the returns filed for 1967. In 22 States, more than 50 percent of the returns came from large SMSA's, and a total of 40 States had at least some taxpayers living in metropolitan areas with populations over 200,000. Ten States had no such metropolitan areas.

A more complete picture of returns from large metropolitan areas in each State can be found in table 5.2. This table also shows that, for the United States as a whole, large metropolitan areas accounted for 61 percent of the returns, 62 percent of the taxable returns, 66 percent of the adjusted gross income, and 70 percent of the tax reported on all returns.

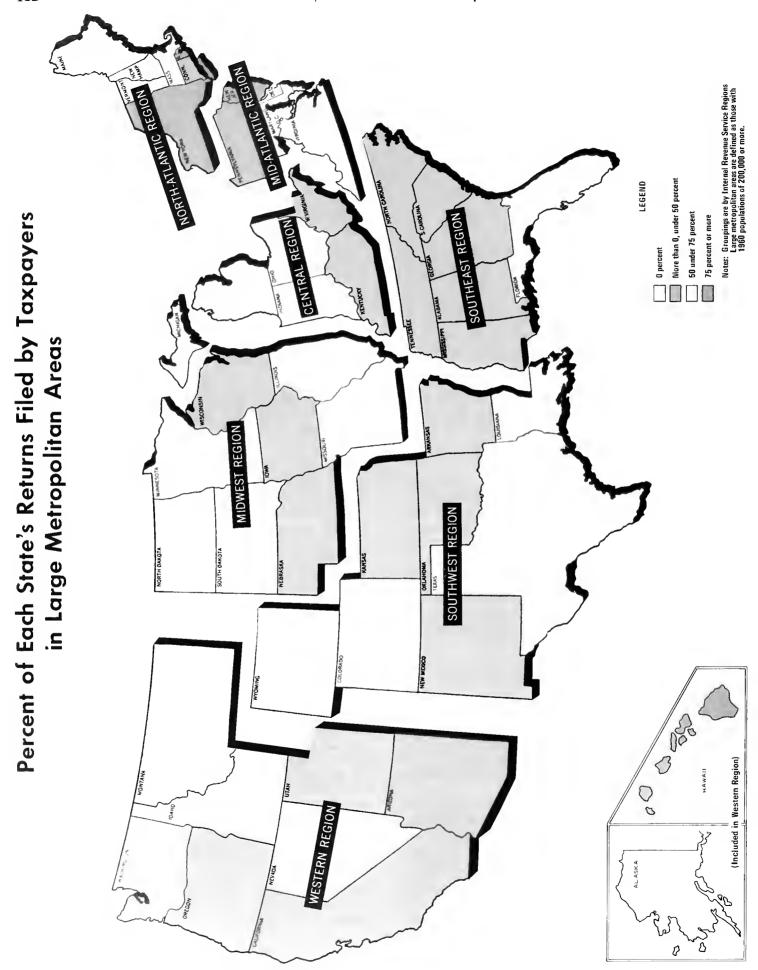


Table 5.2—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS, FOR THE 125 LARGEST METROPOLITAN AREAS AND ALL OTHER AREAS, BY STATES

	<u> </u>	Tot	al			Metropoli	tan areas			All other	areas	<del></del>
0		Adjusted		ax after		Adjusted		ax after		Adjusted		ax after dits
Geographic Class I	Number of returns	gross income (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	gross income (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	gross income (Thousand dollars)	Numit: of returns	Amount (Thousand doilers)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(15)
United States, total	71,653,.92	504,719,476	58,668,350	6.,899,170	143و 70 وده	334,011,415	36,666,61.	43,860,607	38, 81,150	<b>17</b> 0,708,06.	,001,73	19,038,545
Alabama. Alaska. Arizona Arkansa: California	79,635 938,929 563,254	5,891,052 692,171 3,564,788 3,048,192 56,658,427	762,938 59,204 433,799 419,501 6,041,490	628,511 87,669 393,485 307,440 7,305,444	4',318 	2,375,375 2,375,375 746,903 46,402,008	282,958  344,226 99,624 5,036,717	.64,130 327,559 30,596 6,060,726	63°,420 79,635 1.4,230 47,009 1,731,129	394,480 694,171 607,135 601,899 89,156,110	479,979 59,274 89,573 319,877 984,775	36-,380 87,069 64,925 .36,845 94-,718
Coloradc Consecticut. Delaware District of Columbia. Florida.	1,233,338 192,127 325,048	4,432,246 10,239,689 1,540,873 2,194,382 14,011,192	584,270 1,071,910 153,474 261,072 1,742,155	564,771 1,479,070 29,162 314,109 1,691,232	404,514 52°,091 127,740 325,043 1,056,589	3,063,304 4,57,368 1,123,806 2,194,382 3,923,289	332,577 450,101 104,721 261,002 1,083,855	371,409 597,.76 180,426 314,109 1,121,910	32J,695 708,247 64,387 - 864,444	1,368,942 2,361,422 2,067,067 2087,403	.51,693 614,809 48,754 - 658,199	193,363 881,794 48,036 569,321
Georgia. Hawaii. Idaho. Illinois. Indiana.	263,518 235,477 4,365,268	8,598,673 1,910,919 1,411,154 33,631,805 10,922,245	1,132,303 219,226 184,307 3,702,507 1,522,919	975,803 233,530 146,348 4,573,552 1,568,727	061و610 196و367 956و20ء 18و619	1,496,795	482,861 160,038 - - 773,689 782,963	523,257 188,951 - - 3,731,897 866,976	826,354 65,151 235,477 1,162,311 90:,199	4,447,353 414,124 1,411,54 7,306,450 6,U3(,165	53,188 53,188 134,307 928,819 739,955	452,551 44,581 146,348 841,654 701,95
Iowa Kansas Kentucky Louisiana Maine	1,041,185 .94,183 .975,464 1,028,556 300,113	6,419,938 f,053,016 .,680,13 6,783,193 .,025,320	798,119 52,652 765,202 840,000 283,347	706,433 567,802 621,221 797,228	174,638 ,79,429 351,06a 521,70a	29,950 2,100,385 2445,500,0 210,390,0	143,481 	155,054 59,388 59,388 490,923 474,465	861,648 514,694 620,400 506,654 366,113	160,987 2,945,631 3,006,11,208 2,987,978	654,638 394,290 453,876 397,504 283,347	551,379 200,915 330,298 331,764 221,386
Maryland. Mussachusetts. Michigan. Minnesota Mississippi.	1,562,469 2,189,378 3,081,001 1,339,147 67,871	11,616,. 70 15,898,074 24,060,864 8,814,758 1,044,859	1,304,859 1,970,080 1,667,4 <i>42</i> 1,055,740 400,307	1,478,371 2,049,910 3,104,301 989,618 307,234	1,12°,62. 1,248, 16 1,00,37 1,570 2,21	2,094,611 0,061,760 16,41, 85 541,100,7 13	958,-46 1991,144,199 1916,744 608,327 63,138	1,174,619 1,325,540 1,985,657 673,156 54,226	434,849 841,082 1,768,740 617,75 479,651	.,61,658 5,930,919 7,648,576 1,1,021 1,541,140	346,61 726,432 913,167 444,911 357,708	303,751 734,370 705,704 716,461 53,007
Missouri. Montana. Nebrūska. Nevada. New Hampshire.	1,643,243 243,195 540,340 173,506 271,286	10,897,183 1,413,401 2,71,544 1,87,781 1,80,847	1,286,508 189,332 402,404 146,731 236,042	1,396,487 15.,650 378,719 171,066 215,710	979,108 - 15.,033	7,408, 45 - 1,151,U84 -	823,638 12.,401	980,0 152,154	663,685 .43,195 .94,707 173,596 71,186	.,428,638 1,413,401 .,120,461 1,87,781 1,80,347	462,000 189,322 277,004 146,751 26,345	361,.47 152,650 226,566 17 ,366 217,16
New Jersey New Mexico Hew York North Carolina North Dakota	.,104,10. 306,41 6,955,385 1,630,572 .18,379	21,31+,373 1,830,400 50,217,133 9,771,743 1,179,696	298,647 214,758 2,933,701 1,20,763 154,797	.,843,616 109,587 0,708,477 901,287 111,727	10 (10) (1 10 (0) 10 (0) 424 35 (0) 20 (0)	117,317,000 077,414 50,184,360 -,412,184	11,284,100 73,406 5,126,111 276,005	1,417,510 80,391 1,114,656 73,380	404,541 2,04,304 450,450 457,457 218,879	3, 01, 00 1,15%, 186 6,028, 168 6,85%, 165 1,170,6%	41-,-3° 139, 93 050,490 057,157 159,197	426,100 117,194 683,820 699,007 111,127
Ohio Oklahoma Orefor Pennsylvania Rhode Island	1,346,682 8.2,578 733,744 7386,199 36,312	00.00 و 00 و 10 و 10 و 10 و 10 و 10 و 10	3) 10 و 270 و 3 2 ي كو 3 (2 - 2 3 (2 4 4 5 5 2 5 2 5 2 5 2 5 2 5 2 5 2 5 2	2,520,859 65 65 13,403 9,302 00,9001	000ء ۱۳۰ء و۔ 180ء و 180 180ء و 209 1904 و 368 181ء و 182	449,311 397 997 997 907 907 1000 1000 1000	234,1 14 301,699 246,275 2882,260 236,669	۵۵۰و۱۵۰۰ور ۱۳۵۰ود۵۵ ۱۵۱۰ود۵۵۵ ۱۵۱و۱۵۵۰ورد ۱۳۵۰و۵۵۵	1, 40, 48. 41, 564 61, 624 1,010,391 1,010,189	29.004.00 29.004.00 29.004.00 20.00.00 30.000 30.000	1,030,924 541,124 341,40 227,484 62,41	936,493 234,493 303,791 721,264 68, 30
South Carolina. South Dakota Tennesse. Texa. Utah.	3344, 334	4,300,108 1,101,64 0,416,336 1,44,368 1,144,004	594,873 161,746 93 ,191 2,806, 91 161,803	461,660 113,335 842,375 -,365,313 -,463	3.8,647 - 617,131 1,771,169 167,959	15 و640و2 199 و150و4 13 و150و1 2 و150و2	.54,4.8 - 499,13 1,594,19 132,010	0,156 710,942 1,287,731 113,221	440,88 .35,03 .640,461 .010,145	335,013 1,101,424 2,200 3 3,042,40 1,011,2	340,444 160,46 160,40 421,40 1,1,12 130,43	.41,504 113,325 3.5,13. 978,333 43,146
Vermont. Vinginia. Washinvton. Fact Virginia. Wisconsin.	1,04,794 190,091	391,1.1 10,434,003 0,061,137 3,280,314 10,100,904	13., 00n 1,25,4.0 1,024,400 431,110 1,024,234	951 1,40,955 1,130,780 301,13 1,13,634	300,497 780,175 1. ,739 col, 170	- 3-1و1 اود 15-رود 1 و 21 16-20 اود	685,430 687,967 10.,408 570,139	780,106 810,763 108,111 635,831	16.,376 77,647 434,619 436,191 (3),630	391,11 4,07,30 <i>8</i> 4,07,30 <i>8</i> 14,081 430,490 5,000	13.0 (51 503.0 (5 336, 13 330,609 1194	49,951 460,878 319,826 63,001 6,751
Wyoming. Other areas.	110 <b>,</b> 591; 100 <b>,</b> 423	136) 1444 19 (19 144	11 ,000	1-1-1-0 1-1-0	-	-	-	-	110, 1	سبه وعد المبارور. و1	%e,160 115,0 °	84,949 145,130
PETIONS												
Central. Mid-Atlantic Midwest. North-Atlanti	10,711,690 10,98.,114	113,860, 104 113,845,10 114,000,000 114,136,000	3,657, 3 3,99, 1 3,302, 5 3,302, 107	1, 31, 26 1,908, 196 1,410, 42 1,416, 16	(, 11,550 , 151,614 , 171, 41 , 142	46,47,341 60,53,637 46,73,01 60,67,07	180,080و؟ 184 و1700و، 1100ءو1100ءو 1100ءو1100ءو	مه و نام 0ودا کال و ۱۹۲۲ و ترکیمو تر آو د ترکیم و تر آو د	60,413 (61,16) (63,63) (67,63)	المبشورة و المستوات و المستوات و المالوات و	3,478,471 33. (11.6. 12.21-0 3,876,25	1,100,816 1,100,816 2,141,119 2,460,60
Southeast. Southwest. Western Other areas.	3,000,9.4	%,627,136 50,832,385 93,111,784 1,78,48	0,747,128 0,37,00 0,00,010 11,00	,248,800 ,045,000 10,121,164 141,1.0	151 والاحداد 111والدا و 130و(151 و -		ع∂ن وارجه و . ۱۳ قرون ۱۳ وز ۱۳ قرون ۱۵ وط ۱۳ قرون ۱۵ وط	0. (2.00) 203 (1114) 130 (1114) 130 (1119)	1 ', '21 13 ', '4' (4' 1 ', '4' (1' 1 '', ', '	ع دو 10وء 17 جوالمحو 17 و بطروا . 232وا - و1	040,000 و 000 و 121,000 001 و 110 و 110 و 111	200 و400 و2 464 و أدامو 1818 و الدو 14 و 14

See at for "i of if. d." "?

\*Includes return Mi is and are, see are
Mated areas.

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Table 38. —SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY REGIONS AND STATES

received	adjusted income	Amount (Thousand dollars)	(16)	14,205,08	75,971 3,828 105,344 41,106 1,465,518	112,11 494, 127,40 109,873 622,315	175,142 45,302 24,705 924,052	90,73 70,807 114,538 110,965	59,409 611,777 584,296 192,772 36,980	336, 43 34,320 62,024 27,420	615,327 32,810 2,376,499 197,508 11,671	739, 4. 88, 6.1 96,479 1,049,101 75,208	61,437 17,183 113,196 515,864 45,089	41,979 253,82. 147,741 70,362 269,470	16,782 86,919	1,734,922 2,415,496 1,900,687 3,743,948	1, 09,469 1,02,085 1,995,558 86,919
1 vidend.	Dividends in	Number of	(15)	6,655,490	45, 37 4500 (4) 4500 (4) 1590 (15)	58,358 184,953 29,117 30,366	84,152 .5,919 .16,639 446,334 .1.7,741	86, 13 71,046 56,79 55,000	144,058 276,150 292,270 131,337	151,091 28,666 48,:44 11,739	359,708 .0,964 913,146 88,745 19,691	323,226 41,675 73,765 432,581 452,581	33,043 26,045 6,035 6,135 74,545	120,934 102,934 102,939 34,028 139,538	1.,386	834,076 1,107,753 1,043,492 1,440,170	591,168 510,041 1,079,891 43,888
and foreirn		Amout t (Thousand dollars)	(14)	15,297,585	80,432 7,483 113,713 42,032 1,595,517	1,773 524,672 130,801 113,919 671,096	188,673 50,917 50,917 398,117	103,129 103,788 121,628 121,170 85,148	281,917 64°,074 635,559 13,074 41,432	36,1168 38,198 70,451 2,539	36,303 36,433 211,279 14,957	794,441 45,850 106,930 1,11,37	06,170 ,023 ,120 568,958 4.,910	50, 648 272, 510 164, 492 70, 1. 0	12,917 93,076	1,971,651 2,5%,457 2,077,272	1,390,.02 1,113,79: 1,180,960 93,076
is neetly.	Total	Higher of	(13)	11,583,381	84,174 7,554 87,60 41,337	111, 63	150, 331 54, 304 35, 368 70, 368	164,374 126,334 18,332 11,90 50,945	249,716 411,299 506,949 233,705 47,576	253,583 50,486 89,436 5,669	588,709 40,917 1,487,465 158,709 55,243	573,562 79,902 130,569 723,456	43,072 43,072 116,271 429,057 53,862	31,301 2; 621 194,461 61,217 254,361	1.00.5 11.29	1,485,404 1,867,797 1,834,043	986,082 970,259 1,996,079 61,129
d 1 s.	of capital	Amount (Thousand dollars)	(3-1)	1, 685,000	95,122	170, 170 355, 1740 40,40,40 534,554	17.,000 00,641 41,836 87.,01	116,193	211,111 434,582 438,433 236,850 48,374	309,998 49,555 121,827 00,546	578, u99 41,475 429, 554 145,914 20,346	517,040 126,308 160,394 508,062	60,759 5.,387 113,565 740,775	22, 455 229, 504 218, 174 35, 891 256, 567	101 <b>,</b> 254	1,265,688 1,731,148 5,049,187 3,35,461	1,181,614 1,394,831 2,723,511 103,558
Del cuin am	liom sales asse	Number of Princes	(11)	,40K,17	35 (39 6.28 (2 5.2 (2 2.29 (2) 2.20 (3)	16. ,130 16. ,131 24,651 286,342	11. ,064 4.,264 38,335 4.0,516 165,595	208, 395 114, 873 72, 071 73, 188 33, 620	143,164 237,950 337,623 244,057 34,302	17,756 53,023 95,894 26,181	326,506 31,504 954,889 107,179 52,592	335,091 93,732 123,349 434,162	36,581 70,873 80,486 363,850 38,291	12,899 136,739 100,691 10,613 150,851	31,014	945,994 1,086,733 1,610,933	730,935 855,000 1,680,994 39,014
	nr loss	Amorust (Thousand doffers)	(10)	11,000,000	144,330   16,284 06,462 108,553	106, 10 195,020 195, 1939 17,198	200, 517 . 19, 517 41, 154 78, 917 . 159, 145	14,033	15., 1.10 231, 250 231, 250 402, 201 213, 153	208, 733 47, 249 127, 217 129, 010	459,017 24,912 1,631,594 348,746 45,308	450,77- 120,524 180,033 657,398	108,549 45,78.1 215,40. 581,061 449,740.	20.5114 20.5114 20.50114 20.50114	19,76	1,441,303	1,336,584 1,331,949 1,864,433
	profit or loss	Number of	(3)	1, 138,001	18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	21,484	0,990 0,398 6,937 116,104 34,018	41,178	31,288	50,870 11,57 14,154 8,181	71,383 7,455 310,682 40,247 9,415	77,119 22,624 29,467 91,572 5,721	15,401 ,855 34,270 12,339 10,890	33,622 43,885 12,087 3.,692	2,965	216,951 236,125 331,047	13,780 247,458 393,171 1,742
	- Ford	Age of the office of the open	(0)	1. 46CD 62	13,024 1,107 11,123 65,151	1, 12 16, 16 1, 324 (*) 135, 084	41, 5. 21, 21, 21, 21, 21, 21, 21, 21, 21, 21,	441, 19 188,500 7,049 11,350	15,786 2,844 74,010 101,445	131,042 71,645 15,355 15,08	11,945 11,367 55,036 130,373 180,635	140,077 40,631 19,315 31,981 (+)	12,550 129,602 40,080 131,333	8,680 11,427 104,544 104,544 1174 187,781	3,165 1,089	459,083 ta,353 1,848,131 78,475	230,467 468,783 228,037 1,089
10.00	or L	Number of	(£)	3,01.5,161	L 450 918 1054 1050	32,954 4,630 1,919 (+)	68, u.5 3,347 29,701 159,297 141,363	165,64. 108,080 114,389 38,401 8,535	135,110	139,296 30,361 92,620 2,187	11,049 15,311 54,770 121,947 56,198	134,014 82,108 33,355 70,831 (*)	36,783 56,047 1115,530 130,464 13,677	6,781 59,818 40,156 13,795 11,795	1,34	49, 345 169,061 925,804 84,154	495,867 577,182 262,012 1,234
	1 10 13	Agent t (Thousand dollars)	(0)	35, go 19, 136	64.4% 0.514. 0.44.	10,556 121,617 26,382 25,574 765,714	460,241 2,665 21,0196 10,170,41 481,70,41	459,113 308,620 334,747 349,370 147,734	517,078 350,416 1,237,094 466,385 190,594	655,455 73,582 221,057 55,355 108,704	1,061,975 101,981 .,767,988 502,187	1,499,551 35,401 334,255 1,739,627 131,350	45, 501 1, 347, 570 1, 347, 570	57,487 42. 363 544,982 199,896 644,081	,35. 6,116	4,075,469 3,878,500 4,112,258 4,593,297	3,922,220 2,974,216 4,808,662
	retion.	Mars or of	(3)	., 48tg, 6.".	2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	12, 23 12, 13 19, 03 11, 13, 03, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15	1114,211 11,111 11,111 307,338 144,617	102,246	96,794 100,482 213,333 114,825 54,946	153,452 25,770 25,224 15,296 25,827	147,785 29,918 494,970 128,213	106, 98. 74, 62. 340, 697. 24, 534.	62,907 24,534 111,264 397,398	14,498 104,929 111,076 44,517 1.,314	15,641	75 , 562 76., 432 91., 890 838, 389	756,803 874,701 1,05:,310 2,882
		(Thousand	(+)	411, to ol.	1, 1e	196, 324 196, 31 19, 48, 3.4 1, 76, 615 11, 125, 287	1,588,723 1,128,535 1,128,535 1,594,527 1,770,746	653,866 2,779,829 2,601,427 7,678,995 1,635,510	10,043,658 11,121,756 11,094,640 11,134,757	1, 138,438 1, 138,438 1, 196,336 1, 196, 444	15,641,57. 1,537,959 43,977,681 7,730,477 758,030	23,362,265 4,024,896 5,953,549 24,966,262 1,96,390	1,400,859 181,500 1,156,025 19,051,131 1,781,364	679,440 2,246,196 3,287,411 3,223,355 3,335	580,176 904,621	61,67,433 64,604,933 60,696,346	43,640,283 41,199,541 61,947,969 904,621
	)	Studies F	(3)	المرخو تاللوصا	11111 11111 111111 1111111111111111111	1,1,1,46,11,1,10,1,10,1,10,1,10,1,10,1,1	1,400,000 000 000 000 000 000 000 000 000	441,18" (77,13) (27,13) (41,18) 382	1,451,03	1,413,834 201,45 426,00 156,346	173,543 173,484 6,314,015 1,465,230 159,715	-,494,321 714,309 744,027 1,951,453 31,354	714,060 176,49 1,15,107 3,162,347	141,716	99,560 142,793	9,799,266 9,749,266 9,490,636	1,896,026 1,108,488 9,895,457 142,793
1000		(Thousand dollars)	(:)	"Ur, 119+7c		10,25,687 10,25,687 1,540,873	7.8, 673 4.0, 10.0 4.0, 4.0 4.0, 10.0 7.0, 10.0 7.0, 10.0 7.0, 10.0 7.0, 10.0	41.,238 ,251,016 ,080,733 ,618,113				4',909,620 ,016,326 4,762,26.	1,121,324 1,121,324 7,416,336 13,42,368	891,131 10,439,00. 7,001,1." 5,22",314 10,354,94	756,344 1,441,148	73,360,794 77,345,642 76,276,042 89,438,195	50,633,586 50,832,085 83,112,784 1,220,348
		÷	(1)	Lyte of the		1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1									116,591	10,24,874, 10,71,,690 10,985,114	
									44		or the second se				ல் சாவ் Unner சுவக்	FESTON:	Couthwest Southwest Western Other areas

Founces at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 38. -- SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY REGIONS AND STATES.--Continued [Treatle and nonlawable returns]

					Taxa'le a	id nontaxable i	returns					-		
	Interest	Interest received	Rent net inco	me or loss	Royalty net loss	income or	Standard d	deduction	Itemized	deduction	Taxable	income	Income tax aft	after credits
Regions and Mate.	Number :	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(11)	(18)	(19)	(50)	(12)	(22)	(23)	(53)	(25)	(97)	(32)	(33)	(62)	(30)
Helica Color, total	29,557,695	14,895,475	54,454,428	585,455,-	505,281	673,052	41,478,220	32,082,065	29,804,078	59,672,089	59,356,758	314,990,065	58,068,350	011,898,56
Allatome Allacka Allacka Allacka Allacka	26,035	87,584 13,555 105,289 89,322	74,94,1 7,09, 46,14,	33,996	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) 4,942 4,223	546,811 4°,15° 27°2,857 370,726	13°, 17°, 13°, 13°, 13°, 13°, 13°, 13°, 13°, 13	132,745 31,829 103,429 188,094	739, 603 93, 200 526, 561 324, 771	769,029 59,645 438,278 427,348 6,032,369	,368,317 ,53,472 ,030,668 1,686,367	762, 138 59,274 433,799 419,501	87,669 393,485 307,440
Clored Coursetted Pelskar Flight (Allm	304,024 674,844 35,104 97,124	12/5/370 12/5/370 303/660 23/5/366 605,400	81, 677 10., 656 13, 696 1., 666	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	16,030	11,235 11,235 (*) (*) 1,942	367,980 724,042 122,355 229,725	181,994 403,880 66,206 118,122 614,671	353,443 506,384 66,347 94,750	11,596	590,910 1,079,150 155,977 266,152	2,938,985 6,946,978 1,021,497 1,444,701 8,38°,810	584,270 1,71,910 153,474 561,072	564,771 1,479,077 239,164 14,109
P. P. Hawaii 131aba Dollare	36, 45 12, 13, 36 12, 13, 13, 13, 13, 13, 13, 13, 13, 13, 13	15.,673 4,640 41,477 1,004,477 327,168	101,653	11, 21 20, 11 20, 12 20, 13	(+) (+)	(*) (*) (*) (*) (*) (*) (*) (*)	66,015 151,010 144,177 1,16,013	72,050 72,041 72,982 1,571,085	519,435 110,571 8,541 1,619,436	1,005,277 268,511 151,577 3,165,757 1,15,393	1,140,595 219,289 187,865 3,742,225 1,541,305	091,031,034,034,031,031,031,031,031,031,031,031,031,031	1,13,303 11,226 184,307 3,7.1,505 1,51,130	975,808 233,530 146,348 4,573,552 1,568,927
Industrians Rational Manager Manager M	10, 531 10, 531 10, 531 30e, 105	13',40' 14',40' 11.5',4' 141,50!	182, 494 188, 494 188, 494 188, 494 188, 484 188, 484 188	110,34, 101,348 52,350 81,84	1,591	-29 -29 -25 -25 	61.9,453 430,335 656,400 6.6,403 6.7,335	12, 39, 177 177, 177 346,924 345,468	10, 40, 10, 10, 10, 10, 10, 10, 10, 10, 10, 1	e76,251 eL, 98 551,77. 694,724 177,610	82:,658 64, 64: 771,026 84c, 726 290,357	3,864,883 3,019,667 3,291,345 4,060,461	798,119 6.8,662 765,202 840,000	706,43. 567,80. 621,221 797,228
Maryland Masacher 12 Mediyu Masecsia Masecsipi	596, 703 1,087,130 1,353,066 10,972	250, 13 520, 13 632,150 263,911	23,917 21,93 21,93 116,90 37,206	26,05 38,05 88,00 100,00	, 922, 745, 11,931, 1179, 6,324	2,564 6,636 6,191 7,338	773,373 1,088,912 730,353 326,316	513,027 649,240 93,033 469,610 163,089	582,477 123,341 1,382,158 515,547 120,146	1, 266,096 1,900,477 1,530,033 1,197,65:	1,311,860 1,344,547 2,694,648 1,086,981 404,784	7,500,70 10,121,70 15,661,70 5,200,253 1,666,451	1,304,858 1,874,80 1,054,498 1,054,740	1,478,371 ,049,910 ,124,351 ,989,618
M. S. Avit. Montaine. He traces. He years. Prof. Man. Art. Rev. Man. Art.	04.5,103 10%,388 134,486 64,137 114,109	337,174 59,325 110,977 34,356	155, 201 32,043 8,147 11,840 11,318	101, e.3 16,320 76,761 6,112	1,544 1,179 1,894 1,861	., 796 -, 341 -, 1111 -, 13, 932 (*)	130, 113 122, 065 172, 065 104, 043 123, 618	484,167 79,107 203,419 56,737 105,607	848,769 87,442 161,71 85,333	135,551 135,582 302,315 158,417 140,055	1,30,117 195,007 4,0,351 149,335	845,000 1,096,004 833,416 1,11 ,111	1,286,108 189,404 402,404 146,731 016,045	1,338,487 152,650 378,719 177,066 215,716
Haw Marine Haw Marine Haw Tank Harth Zarelti a	1,305,160 20,827 2,03,33 4,03,33	620,101 44,558 44,004,13 181,322 42,43	12 00 12 12 12 12 12 12 12 12 12 12 12 12 12	60,053 5,053 11,03 11,403 5,400	3,647 4,787 10,308 100,	6,155 5,036 5,036 4,036 4,036	1,420,742 191,431 2,440,010 1,032,400 1.0,8%	10,88 10,132 10,9,321 21,124 81,340	1, 47, 79 100, 20 3,47,831 910, 108 04,050	191, 507, 385 191, 308 5,745, 926 1,074,011 106,312	1315,411 111,301 1,381,064 1,137,792 17,137,192	13,481,708 1,00-,170 35,85,336 2,48.,77	114, 78 214, 78 1,938, 01 1, 24, 763	,543,016 199,587 ,798,477 992,287
Oni. ukian.as. overos. Penic.lota.e Ri d. Lina.e	1967-94 196-196-196-196-196-196-196-196-196-196-	71, 58 128, 300 118, 304 119, 11	11.5384 11.5384 19.038 11.038	146,317	1.,869 50,48 4,809 16,180	9314 6144 9462 4454 (*)	487, 358	1,451,594 1,148 .00,620 1,424,664 11,829	1,434,928 121,505 131,09 1,10,574 135,958	585,433 585,433 624,959 9000,829	2,295,994 651,486 595,180 3,753	17,884,440 7,932,348 3,072,894 19,207,890 1,511,780	588,486 3,7,19,44	558,055,0 558,045 587,408 362,031
Coult a Lina Coult asketa Ferrisa	25, 25% 35, 13° 354, 46° 141, 276,	45,491 45,73 14,151 16,451 84,401	3.1,23.0 3.86,358 3.1,200	46, 62 46, 62 46, 162 156, 30 8, 374	(•) 1,296 1,40 1,40 1,44	(*) 507 507 603 4,660	+80,415 10, 40 799,606 2,421,73	480,000 48,338 487,077 11,14	459,497 66,661 459,580 1,143,659	47.,088 101,326 709,422 201,782	598,369 169,329 989,150 1,837,491	654,494 654,494 4,350,451 14,7,1458 1,159,85	594,873 100,746 11,611 181,181	+61,060 112,32 242,01. 865,813
V mont Virtula Wathiar : Wet fit, min	76, 201 223, 201 273, 201 11, 201 770, 677	20, 434 20, 432 20, 432 20, 403 311, 133	12,477 110,694 114,285 42,734 14,536	100 ft	(*) 894 7,941 10,150	(*)	101,038 955,171 707,830 446,105	40,152 489,917 18,779 18,779 11,577 110,961	61,661 584,373 473,878 111,72	1,166,187 1,166,187 1,1422 1,79,584	134,067 1,568,169 1,041,088 437,627 1,34,014	527,788	1, 106 1, 54, 4.5 1, 4.91 4, 4.91 1, 5.16 1, 5.16	49, (51 1, 40, 485 1,130,789
Wysming. Other area	45,606	77,31	14,421	300 311,	, .28 , 82t	060	75, 180	41,690	40,021 58,787	106,944	1.235	450,413	76,160 11 90.73	84,848 145,120
SPEDURT Mid-Attenti Mid-Attenti Mid-Attenti Mid-Attenti Mid-Attenti	10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,856,358 1,900,044 ,100,624	74.5 -43 76.5 304 1.5 101.5	380, 11 306, 14 676, 120	200 y 2 100 y 2 100 y 2	25,886 17,063 4,151 30,537	5, 155, 746 6, 17, 5, 3, 1 6, 051, 13	5, 138, 295 5, 403, 220 5, 23, 270 1, 13, 130 1, 130	3, 59, 50, 40, 40, 40, 40, 40, 40, 40, 40, 40, 4	8,000,013 8,000,013 8,000,000	3,741,200 7,089,427 9,039,427	Table Total	2 684 33 877 93 9803 374	4, 79,086 1, 402,796 9,470,54 1, 169,310
A Company of the Comp	1, 45, 1 2, 444, 2 10, 151	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	0.12,406	50 , 33 50 , 433 60 , 433	28,118 28,111 28,036	4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4	1739, 144, 134, 1136 1417, 847, 124, 177	25. 414.) 4 18. 414.) 4 10. 40. 4	1. (B) (1. (A)	6, 171, 111 449, 330 1, 71, 941 119, 043	6,200,100. 6,300,440 10,440 10,440	30,061,-30 30,480,000 91,104,00	1, 34., 128 12, 20,055 11, 1046	398,80 2,45,45 11,111,354 14,5,1
TELL TO THE STATE OF THE STATE	to and Terms	na "S me	1 1 ma, 1.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	- Dample and	Limitations o	f the"							

Table 19. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES [Inxable and nemtaxable return.]

Alabane  (*) (*) (*) (*) (*) (*) (*) (*) (*) (*
2,777,521 705,0.9 3,368,317 7 6,0.9 1,968,317 7 6,0.9 6,0.9 199,533 85,107 159,572 299,883 85,107 159,572 299,883 85,107 159,572 299,883 85,107 159,572 299,883 85,107 159,572 299,518 226,500 87,224 239,518 226,500 87,224 215,131 159,597 24,912 257,549 124,803 36,400 105,883 814,785 81,000 87,225 308,4224 81,000 87,225 308,4224 81,000 87,225 308,4224 81,000 87,000
(*)  85,603  63,716  199,333  570,073  199,333  570,073  120,038  269,383  87,121  135,549  220,565  220,650  87,224  285,569  242,827  74,512  10,561  285,569  242,827  74,512  110,561  389,707  114,803
85,603, (*) 1199,373, 57,679 220,628 70,715 289,383 85,181 220,628 87,824 286,500 87,224 285,565 81,290 247,872 299,397 74,512 399,746 105,889 90,707 1,3,409 8,916 2,286
220,626 289,383 26,096 265,565 24,827 24,827 24,827 26,337 26,337 26,707 26,707 26,102 8,916
273,345 278,338 286,407 289,458 209,657 125,014 393,407 95,379 6,379 6,379
247,573 247,384 1,252,753 457,329 457,329 150,105
105,889 101,900 1,252,7 25,527 24,708 430,4 17,124 16,417 467,3 2,791 2,154 150,10
1,028,835

Table 39. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES --CONTINUED

														•				
	ox after ts	Amount (Thousand collars)		7,005,444	1	475 35,449 72,962 112,144	174,876 208,175 294,897 348,648 377,634	364,226 1,730,091 935,522 1,259,311 524,181	254,707 312,149	395,904 1,593,579 1,730,091 3,285,870		1,479,070	1	110 7,737 13,257 21,705	30,387 37,695 48,652 60,665 67,590	100,749 343,886 154,586 275,229 146,806	78,366 91,652	73,195 315,351 343,886
	Income tax a	Number of returns		6,021,490		62,392 462,559 392,256 407,836	458,680 454,081 488,073 508,356 440,251	382,002 1,257,150 409,774 261,363 29,377	5,625	1,783,722 2,272,762 1,257,150		016,170,1	ı	12,947 102,089 74,617 70,582	68,143 69,822 72,312 76,656 74,422	98,381 229,737 63,324 49,458 7,349	1,541	328,378 391,593 229,737
	income	Amount (Thousand dollars)		34,895,657	ı	3,373 250,426 506,887 748,384	1,124,064 1,303,432 1,800,464 2,109,314 2,213,670	2,137,718 9,752,041 4,867,738 5,386,978 1,508,086	572,614 610,468	2,633,134 9,564,597 9,752,041 12,945,885		6,926,878	Î	810 54,404 91,434 140,028	190,325 230,454 293,674 357,612 392,453	587,872 1,919,833 793,600 1,123,214 407,807	171,046	477,000 1,862,064 1,919,833
	Taxable	Number of returns		6,094,369	1	62,392 468,516 415,036 424,757	469,042 461,922 491,082 511,761 440,451	382,599 1,258,142 410,107 261,770 29,432	5,634	1,839,744 2,287,814 1,258,142 708,669		1,079,150	1	12,947 102,460 77,747 72,545	68,515 70,007 72,312 76,656 74,608	99,362 229,737 63,324 49,509 7,349	1,541	334,214
	Number of	other than age and blindness	California	19,138,839	143,043	439,422 377,073 991,071 943,814 1,036,695	1,271,806 1,279,185 1,370,407 1,676,316 1,363,261	1,298,113 4,429,067 1,459,963 927,692 107,151	19,214	5,202,924 6,987,281 4,429,067 2,519,567	Connecticut	3,040,556	(*)	82,132 53,775 133,812 136,672 133,441	133,845 152,042 179,412 224,577 236,585	334,109 786,097 223,617 188,909 28,525	5,413	679,467 1,126,725 786,097
	Total	J.C	0	19,989,449	157,857	457,176 395,134 1,124,261 1,075,476 1,135,663	1,364,305 1,333,711 1,419,828 1,710,104 1,394,891	1,325,315 4,499,332 1,489,102 965,371 114,494	21,156	5,709,872 7,183,850 4,499,332 2,596,395	Š	3,200,526	(*)	84,229 56,121 149,433 170,359 156,147	147,393 161,804 190,155 227,283 244,436	341,351 800,912 229,567 195,961 30,261	5,987	1,165,029
	Adjusted			156,658,527	2355,475	127,873 231,004. 1,029,420 1,370,509	2,365,198 2,633,614 3,249,021 3,920,137 3,787,023	3,641,904 15,266,083 6,977,657 7,209,340 1,943,762	749,483	16,501,777 17,231,700 15,266,083 17,658,962		110,239,689	*	25,763 37,912 174,781 231,200 278,509	320,164 386,576 477,829 570,959 634,395	940,768 2,771,124 1,074,221 1,424,724 486,742	203,653	3,010,525
	Number	٠, به		4,116,172	34,557	19,202 22,725 111,994 157,643	241,484 255,763 302,558 380,057 311,486	308,373 1,131,319 384,155 239,018 26,190	4,952	770,819 ,558,236 ,131,319 ,655,797		658,467 1]	*	22,712	23,436 30,429 37,118 46,850 56,219	82,011 210,790 59,475 45,459 6,832	1,380	81,426
	Number	· · ·		7,294,735	55,750	383,291 288,646 695,753 549,673 496,188	523,881. 478,368 500,835 522,541 446,396	382,998 1,260,567 410,737 262,194 29,509	5,667	2,993,181 2,331,138 1,260,567 709,849		1,233,338	*	73,155 46,290 120,230 92,974 79,647	72,134 70,379 73,763 76,842 74,608	99,362 229,737 63,361 49,509 7,358	1,543	486,342
	tax after dits	Amount (Thousand		307,440	ı	(*) 2,998 7,205 12,544	13,566 13,728 19,441 23,166	19,655 57,957 23,496 48,572 23,391	8,494	36,333 106,116 57,957 107,034		564,77	1	66 4,499 6,710 11,167	18,166 22,430 26,043 39,876 35,494	34,812 141,566 59,025 90,553 38,879	16,179	40,608
	Income tax credits	Number of returns		419,501	1	(*) 39,623 46,500 57,133	43,175 35,227 39,506 34,881 37,233	20,168 43,841 9,618 9,143 1,217	177	188,472 167,015 43,841 20,173		584,270	1	9,120 60,581 35,148 38,732	48,034 48,930 49,773 59,490 42,420	38,288 106,876 26,258 18,128 2,040	335	191,615
or organization	income	Amount (Thousand		1,686,367	1	(*) 21,307 52,545 88,471	90,781 94,132 127,090 145,688 185,748	117,519 338,224 122,266 209,793 66,644	18,840 6,169	253,255 671,176 338,224 423,712		2,938,985	ı	31,565 46,988 74,307	116,427 143,287 165,952 244,217 214,627	210,115 806,815 312,750 388,095 109,807	36,302	269,750
	Taxable	Number of returns		427,348	-	(*) 41,159 48,837 59,470	43,909 35,778 39,506 35,065	20,168 43,975 9,653 9,143 1,217	177	195,416 167,749 43,975 20,208		590,910	1	9,120 60,769 37,653 40,268	48,223 50,088 50,339 59,679	38,476 106,876 26,292 18,209	336.	196,033 241,003
	Number of exemptions	other than age and blindness	Arkansas	1,565,707	(*)	43,947 41,043 134,791 161,287 190,968	147,290. 129,627 148,853 122,979 123,849	75,693 159,028 32,413 32,473 4,342	616	735,769 601,002 159,028 69,908	Colorado	1,983,892	16,581	46,448 50,305 114,515 110,237 103,284	144,621 178,239 161,104 199,219 146,133	342,472 394,203 98,686 68,675 7,079	1,125	585,992 827,168
		number of exemptions		1,636,281	*	45,782 42,144 149,553 176,001 202,537	150,064 134,051 154,145 125,499	77,045 162,053 33,848 34,537 4,657	799 79	782,723 617,728 162,053 73,777		2,070,258	18,044	52,024 53,942 128,928 125,320 113,331	149,820 184,219 165,711 201,724 148,638	144,951 400,598 101,489 71,677 8,180	1,244	641,409
	Adjusted			13,048,192	*	10,749 20,547 109,352 175,167	212,564 207,725 257,681 262,933 315,560	193,093 514,462 166,960 263,999 79,192	22,893	1,236,991 1,236,991 514,462 542,581		14,932,246	238,555	13,377 31,710 121,017 136,481	252,095 303,554 330,845 448,524 361,138	364,374 1,267,684 445,938 504,684 134,555	43,797	1,808,435
	Number			367,521	<u>.</u>	2,820 7,935 25,268 34,509 48,259	34,692 30,923 33,960 30,871	19,183 42,630 8,935 8,652 1,158	166	157,731 148,230 42,630 18,930		440,357	4,861	(*) 5,576 16,451 20,760 20,471	29,622 37,169 38,683 47,588 37,384	34,409 98,941 25,348 17,004 1,866	309	101,567
	Number	of of joint returns returns	·	563,254	*	36,629 26,598 73,928 69,862 69,283	47,672 38,185 39,690 35,065	20,168 43,975 9,790 9,143 1,217	181	328,405 170,524 43,975 20,350		728,209	6,286	40,924 39,341 82,635 55,074 47,621	55,655 54,721 51,308 59,868 42,420		336	327,536 246,794 106,876
		Adjusted gross income classes		Total	No adjusted gross income	Under \$300 \$1,000 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$0,000 under \$4,000	\$4,000 under \$5,000 \$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$7,000 \$6,200 under \$8,000	\$9,000 under \$12,000 \$12,000 under \$27,000 \$12,000 under \$20,000 \$20,000 under \$20,000 \$00,000 under \$100,000	\$100,000 under \$200,000	Returns under \$5,000		Total	No adjusted gross income	thder \$000. \$-00 under \$1,000. \$-,000 under \$2,000. \$5,000 under \$4,000.	\$4,000 under \$5,000 \$5,000 under \$5,000 \$1,000 under \$1,000 \$1,000 under \$3,000	\$9,000 under \$10,000 \$10,000 under \$20,000 \$15,000 under \$50,000 \$21,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000 \$200,000 or more	Returns under \$5,000Returns \$5,000 under \$10,000.

Table 39, -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES -Continued

						1110	iividuai K	Ctair	18/1907		itati		ia metrop	ontan Art	-u-		
x after ts	Amount (Theusand dollars)		314,109	1	(*) 1,654 3,344 °,054	12,181 14,955 19,727 19,019 15,004	14,359 46,590 27,126 67,502 27,843	19,713	23,236 83,063 46,590 161,220		975,808	1	60 7,480 22,468 34,373	34,412 54,542 46,712 49,681 62,885	61,758 219,153 94,009 156,269 75,212	34,629 22,166	98,793 275,577 219,153 382,285
Income tax credits	Number of returns		261,072	· -	(*) 24,424 22,361 22,189	31,141 27,788 31,667 21,858 13,332	12,770 27,566 10,061 13,012 1,410	394	101,095 107,416 27,566 24,995		1,132,303		9,529 112,012 125,107 128,693	108,216 121,482 82,051 74,443 76,028	61,623 156,840 41,146 30,176 4,050	750	483,556 415,626 156,840 76,281
ілеоше	Amount (Thousand dollars)		1,444,701	1	(*) 11,960 26,028 41,655	75,715 93,435 120,025 109,032 81,054	81,049 243,240 130,621 275,957 76,020	42,983	155,394 484,594 243,240 561,473		5,095,682	1	417 52,612 154,257 227,120	225,141 350,283 290,887 309,356 383,540	364,840 1,249,737 495,200 658,829 214,691	77,231	659,547 1,698,906 1,249,737 1,487,492
Taxable	Number of returns	oia	266,152	1	(*) 25,404 24,320 23,168	31,141 28,949 31,667 21,858 13,332	12,770 27,566 10,061 13,012 1,410	395	105,012 108,577 27,566 24,997		1,140,595	1	9,529 113,039 128,586 130,717	109,213 121,482 82,649 74,443 76,028	61,623 156,970 41,180 30,176 4,050	750	491,084 416,225 156,970 76,316
Number of	_	ct of Columbia	698,271	(*)	30,199 21,645 57,347 56,242 48,424	70,200 74,029 80,506 48,441 25,201	38,287 75,381 27,567 37,497 4,330	1,243	285,442 266,463 75,381	Georgia	3,676,775	15,175	94,006 89,528 262,398 285,110 322,771	338,974 416,829 256,855 268,613 270,380	208,166 570,427 148,911 110,060 15,448	2,617	1,407,961 1,420,842 570,427 277,545
Total	J.C.	District	755,415	(*)	31,543 22,624 64,553 66,401 55,280	76,312 77,149 87,545 51,979 26,362	38,336 78,789 29,395 40,802 4,921	1,440	318,282 281,372 78,789 76,972		3,792,650	16,972	96,607 96,356 283,512 303,231 336,614	351,634 422,532: 264,995 273,089 270,979	209,592 580,655 151,536 114,523 16,384	2,848	1,484,926 1,441,187 580,655 285,882
Adjusted Eross	income n  (Thousand dullors)		12,194,882	(*)	9,042 10,818 57,751 76,426 87,448	141,659 160,386 205,174 161,054 113,474	120,820 331,517 171,682 356,238 94,902	53,568	1378,602 760,909 331,517 723,854		18,598,673	232,642	28,015 49,581 243,300 385,434 497,904	528,323 704,750 542,998 557,615 647,395	582,956 1,898,151 696,551 854,336 265,471	95,967	11,699,915 3,035,715 1,898,151 1,964,892
	of joint returns		110,725 1,	(*)	6,894	7,926 9,415 17,355 9,035 (*)	8,488 16,975 7,506 10,747 1,201	34.4	26,075 47,779 16,975 19,896		787,582 1	(*)	15,066 35,773 45,030 56,907	67,770 94,146 52,979 66,430 70,895	55,891 150,671 39,386 28,112 3,787	676	224,472 340,341 150,671 72,098
N-mber	10		325,048	(*)	23,877 14,420 38,802 29,922 24,512	31,506 29,132 31,667 21,858 13,332	12,820 27,566 10,061 13,062 1,415	397	163,614 108,809 27,566 25,059		1,387,694	5,684	80,970 63,529 164,155 152,863 144,038	118,757 127,325 83,875 74,842 76,028	61,623 157,611 41,249 30,176 4,056	751	729,998 423,694. 157,611 76,391
x after ts	Amount (Thousand dollars)		229,162	•	(*) 675 1,907 4,523	3,272 7,092 7,015 10,939	16,492 47,510 21,106 36,639 17,782	11,415	10,404 48,795 47,510 122,453		1,691,232		181 11,255 27,145 42,291	59,696 69,589 83,836 92,744	91,946 346,994 161,810 284,742 155,154	76,140	140,568 433,912 346,994 769,758
Income tax	Number of returns		153,474	1	(*) 8,827 10,336 12,726	6,773 14,825 10,637 14,125 8,246	15,030 31,729 8,792 7,018	223	41,838 62,863 31,729 17,044		1,742,155	í	22,998 152,996 166,948 171,475	192,980 152,023 155,278 143,202 118,946	90,867 244,953 66,994 52,742 7,780	1,510	707,397 660,316 244,953 129,489
income	Ameuunt (Thousand dollars)		1,021,497	1	(*) 4,716 12,769 28,619	20,110 45,430 42,634 65,603 43,153	94,422 269,581 110,677 152,783 48,204	24,389	66,402 291,243 269,581 394,271		8,387,810	1	1,297 80,016 187,861 280,825	396,606 447,984 534,307 582,691 584,073	538,089 1,965,801 832,701 1,180,549 430,965	167,150	946,604 2,687,145 1,965,801 2,788,260
Taxable	Number of returns		153,977	1	(*) 8,827 10,336 12,931	6,773 14,825 10,637 14,330 8,246	15,030 31,787 8,826 7,018	224	42,043 63,068 31,787 17,079		1,762,332	1	24,040 157,586 170,706 177,107	195,905 153,277 155,278 143,412 119,156	91,077 245,091 67,063 52,881 7,780	1,511	725,344 662,199 245,091 129,698
Number of	other than sgr and blindners	Delaware	498,007	*	20,683 12,413 16,830 23,391 25,162	25,787 41,880 33,094 42,047 27,623	49,683 115,247 32,512 25,908 3,052	743	125,828 194,327 115,247 62,605	Florida	5,691,804	34,711	131,364 151,174 418,129 443,653 436,992	597, 319 473, 845 507, 384 472, 430 406,079	292,360 871,841 233,805 186,419 27,871	1,472	2,213,341 2,152,097 871,841 454,525
	number of exemptions		061,818	*	22,470 13,716 19,026 28,678 25,776	26,681 46,552 33,094 42,047 27,623	49,888 116,301 33,201 27,060 3,248	820	137,910 199,204 116,301 64,775		6,087,442	39,292	136,176 158,504 515,574 511,668 481,845	641,559 499,099 528,249 493,090 415,049	297,304 890,104 244,086 197,997 30,464	5,682	2,484,618 2,232,791 890,104 479,929
Adjusted Fr. EE			11,540,873	÷	5,708 9,253 18,896 33,879 48,645	43,045 87,966 70,991 106,716 69,535	142,943 392,016 150,975 197,644 59,316	30,898	146,759 478,150 392,016 523,948		114,011,192	2171,992	38,133 95,206 413,222 589,845 696,082	943,294 896,666 1,039,931 1,070,168 1,008,925	864,930 ,947,211 1,145,071 1,505,568 519,078	199,424	12,603,788 4,880,620 2,347,211 3,579,573
41.45	f , int		108,332	( <del>*</del>	9,317	6,203 9,851 7,063 10,455 6,459	12,048 30,423 8,594 6,384	191	15,994 45,875 30,423 16,040		1,282,757 1	9,013	6,494 14,439 70,397 81,690 88,364	136,201 111,736 116,263 122,340 104,965	75,220 227,398 61,990 47,529 7,013	1,317	406,598 530,524 227,398 118,237
1 7 11 1			192,127	(*)	16,267 11,315 13,620 14,240 13,824			226	79,090 64,166 31,787 17,084		2,219,933	15,934	116,909 117,275 272,456 237,556 198,629	209,081 163,084 160,078 143,413 119,156	91,077 245,232 67,234 53,021 7,810	1,521	1,167,840 676,807 245,232 130,054
					1, 2 , 2	43 43 43 44 43	11 11 11	429				utten gross income	13 3 3 3 3	(5) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	\$1.00. miser \$10,000 \$1.00. moen \$10,00 \$10,00. moen \$20,00 \$20,000 moen \$20,000 \$30,000 moen \$10,000		7. L.z. 2. under \$5,01

Table 39. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES --CONTINUED

Adjusted Number Rross	Adjusted	1	Total	Number of exemptions	Taxable	income	Income tax credits	tax after	Number	Number	Adjusted	Total	Number of	Taxable	income	Income tax	. after
of joint income number of returns (Thousand	number of other than Number exemptions age and return	other than Number age and blindness return	Number retur	lumber of returns		Amount	Number of returns	Amount		of joint returns	income (Thousand	number of exemptions		Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
Hawaii		Hewail	Hawaii		1	1		(			(5)		Idaho		(6)		(61813)
263,518 128,798 11,910,919 697,666 681,921 219,289	697,666 681,921 219	681,921 219	219	219,289	<u> </u>	1,183,974	219,226	233,530	235,477	156,412	11,411,254	723,758	694,560	187,865	805,542	184,307	146,348
(*) (*) (*)	(*)		(*)		_	1	ī	1	*	3,272	*	*	11,405	ı	1	1	í
23,078 - 8,132 23,706 23,706 2,642	23,706 23,706 8,073 7,864 39,842 38,378 47,430 41,574 40,023 38,976	23,706 7,864 38,378 41,574 38,976		(*) 21,614 16,453 16,046		(+) 10,897 19,160 30,675	(*) 21,614 16,453 16,046	(*) 1,553 2,852 4,903	15,235 14,177 20,815 23,075 16,154	9,490	6,366 11,186 31,698 56,078 54,265	18,196 17,065 42,573 53,801 39,704	16,715 16,854 39,611 47,238 38,646	(*) 13,579 16,636 14,673	(*) 8,207 16,741 23,447	(*) 13,579 14,900 14,673	(*) 1,158 2,280 3,580
23,245 (1,2,369) (104,153) (51,403) (51,403) (20,945) (14,750) (14,750) (14,750) (14,750) (15,743) (15,743) (16,749) (16	50,225 403 50,225 49,806 39,430 37,965 37,433 35,342 46,049 46,049	51,403 49,806 37,965 35,342 46,049		20,945 18,102 14,750 10,247 16,319		57, 945 59, 859 56, 979 34, 055 85, 841	20,945 18,102 14,750 10,247 16,319	9,351 9,974 9,722 5,441 14,977	20,401 24,867 16,007 18,754 15,451	13,471 21,141 12,361 15,882 15,416	91,602 136,374 102,407 140,697	66,308 96,861 52,327 69,660 66,694	63,049 93,135 49,702 68,347 66,059	18,454 24,444 15,796 18,754 15,451	35,602 57,007 54,376 80,585 72,067	18,031 24,021 15,796 18,754 15,028	5,071 8,671 8,366 13,024 11,034
16,939         13,802         162,137         62,528         62,528         16,939           43,162         36,100         456,220         133,485         122,042         40,991           16,068         31,379         238,909         57,070         36,519         14,022           8,078         8,214         233,907         33,263         33,797         8,654           1,084         979         70,580         4,152         3,929         1,084	62,528 62,528 153,485 152,042 57,070 56,519 33,263 32,513 4,152 3,929	62,528 152,042 56,519 32,377 3,929		16,939 40,991 14,022 8,654 1,084		96,664 318,410 162,375 172,031 55,025	16,939 40,934 14,022 8,654 1,078	16,658 56,807 30,968 39,802 19,159	10,932 25,611 5,603 4,160	10,660 24,747 5,497 3,827 3,827	104,752 307,683 94,687 118,126 25,540	46,803 99,567 24,175 16,216 1,695	44,390 98,648 23,178 15,679 1,653	10,932 25,611 5,603 4,160	58,032 200,135 67,781 94,774 20,863	10,721 25,367 5,532 4,132 4,132	9,530 34,013 12,364 22,197 7,273
153 133 20,214 566 518 153 34 30 11,656 127 107 33	566 518 127 107	518		153		15,704	153	7,030	56 16	52	7,514	215	191 61	56	6,375	56	2,892
121,566 25,507 1265,633 213,338 204,740 77,994 77,994 71,76,776,776 44,455 75,7801 255,665 123,665 75,358 76,358 76,358 76,358 76,358 76,358 76,358 76,358 76,358 76,358 76,358 76,358 76,358 75,265 95,178 93,449 23,946	213,338 204,740 235,665 231,690 153,485 152,042 95,178 93,449	204,740 231,690 152,042 93,449		77,994 76,358 40,991 23,946		118,813 333,399 318,410 413,352	77,994 76,358 40,934 23,940	18,679 56,771 56,807 101,273	113,614 86,013 25,611 10,239	46,434 75,461 24,747 9,770	1231,064 615,734 307,683 256,773	249,480 332,345 99,567 42,366	233,518 321,632 98,648 40,762	66,644 85,378 25,611 10,232	84,119 322,067 200,135 199,221	64,486 84,320 25,367 10,134	12,106 50,625 34,013 49,604
Illinois	Illinois	Illinois	Illinois	,	- 1								Indiana		•	ĺ	
4,365,268 2,392,826 133,631,805 11,828,871 11,224,374 3,742,228 22	11,828,871 11,224,374 3,742,228	11,224,374 3,742,228	3,742,228		22	22,316,574	3,702,507	4,573,552	1,824,416	1,099,334 1	112,922,245	5,231,857	5,011,932	1,541,905	8,200,241	1,522,919	1,568,927
19,608 11,180 277,335 52,662 43,612	52,662		43,612	ŧ		1	ı	İ	10,139	5,973	232,168	27,520	21,684	1	ı	1	1
186,535         8,754         62,374         215,638         202,724         8           4.25,536         68,341         626,579         677,343         568,533         300,701           324,281         68,41         626,579         677,343         568,533         300,701           324,281         88,986         805,972         669,591         558,733         246,082           286,124         91,498         1,004,772         622,447         553,149         261,781	215,638 202,724 281,945 224,478 677,343 568,553 669,591 588,733 622,447 553,149	202,724 254,478 568,553 558,733 553,149		38,921 300,701 246,082 261,781		2,090 155,165 302,487 484,333	38,725 293,162 234,619 253,201	22,021 43,228 73,819	99,097 87,646 158,276 134,971 133,463	4,419 9,073 25,804 46,413 39,962	32,362 71,532 230,524 331,335 467,502	113,096 120,266 270,480 287,418 275,159	108,149 106,882 230,811 249,608 252,231	17,701 108,001 103,643 123,380	1,134 51,980 117,909 239,041	17,701 105,653 97,886 120,295	156 7,325 16,465 36,589
328,529 120,306 1,471,537 758,613 699,794 311,614. 305,287 125,804 1,668,858 688,886 654,308 301,341. 306,096 152,306 1,977,863 898,11,024,528 15,039 298,724. 308,399 244,032 2,314,035 982,627 948,416 307,068.	758,613 699,794 311,614 688,886 654,398 301,341 838,115 915,039 298,734 982,627 948,416 397,068 1,024,528 1,007,383 286,444	699,794 311,614 654,308 301,341 815,039 298,734 948,416 307,068 1,007,383 286,444	311,614 301,341 298,734 307,068 286,444			807,059 1,053,671 1,216,621 1,413,553	305,949 298,759 297,544 306,467 285,849	128,715 173,014 204,172 236,326 246,214	135,525 109,395 151,607 136,891 146,490	62,162 58,753 116,867 111,670 125,234	605,402 601,650 986,464 1,028,038 1,244,602	328,052 284,037 517,398 527,971 540,157	303,992 270,265 499,095 520,828 535,048	129,437 106,411 150,220 135,717 146,490	325,168 350,663 541,991 571,086 747,467	125,927 105,348 148,197 135,080 146,490	50,927 56,701 86,026 93,021 123,103
255,736         208,804         2,422,278         859,730         847,846         255,736         775,048         775,114         775,048	2,811,912 2,771,930 775,048 742,231 724,470 202,137 507,443 486,633 123,447 75,682 70,299 19,004	2,771,930 775,048 724,470 202,137 486,633 132,547 70,299 19,004	255,736 775,048 202,137 132,547 19,004		1222	1,560,284 6,365,356 2,547,909 2,994,760 1,084,124	254,938 774,775 202,005 132,442 19,004	266,877 1,132,750 496,934 730,855 396,282	119,282 294,232 62,928 37,939 5,487	112,068 279,046 59,913 35,872 5,144	1,129,726 3,533,926 1,061,586 1,075,445 357,244	1,079,717 1,079,079 229,493 145,134 21,952	458,867 1,065,240 225,757 138,858 20,922	119,282 294,232 62,928 37,938 5,482	703,109 2,417,206 792,540 865,459 306,795	118,857 294,167 62,892 37,906 5,477	116,374, 427,615 153,025 208,268 109,950
3,967 3,550 522,574 14,993 11,404 3,956 1,115 961 1,123	14,993 13,404 3,984 3,403	13,404		3,956 1,115		450,204	3,955	208,054	828	768	107,422	3,232	2,992	218	93,191	826	42,721
1,770,258 405,535 14,053,230 3,278,239 2,881,042 1,159,097 1,449,348 1,446,340 938 805 10,555,809 4,533,886 4,727,319 1,449,324 775,114 715,010 9,315,887 2,811,912 2,771,930 775,048 1334,485 9,416,379 1,244,834 1,298,209 358,759	3,278,239 2,881,044 1,159,097 4,393,886 4,273,191 1,449,324 2,811,912 2,771,930 775,048 1,344,834 1,298,209 358,759	3,278,239 2,881,044 1,159,097 4,393,886 4,273,191 1,449,324 2,811,912 2,771,930 775,048 1,344,834 1,298,209 358,759	1,159,097 1,449,324 775,048 358,759	I		1,751,134 6,718,978 6,365,356 7,481,106	1,125,656 1,443,557 774,775 358,519	268,079 1,126,604 1,132,750 2,046,119	759,118 663,665 294,232 107,401	193,806 524,591 279,046 101,891	11,706,490 4,990,479 3,533,926 2,691,350	1,422,892 2,329,280 1,079,079 400,606	1,273,356 2,284,103 1,065,240 389,233	482,162 658,120 294,232 107,391	735,232 2,914,315 2,417,206 2,133,488	467,461 653,972 294,167 107,317	111,462 475,225 427,615 554,625

Table 39, -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES -Continued

						inc	iividuai Re	eturn	s/1967	• 5	tate	e an	d Metrop	olitan Are	as		
x after ts	Amount (Thousand		567,802	•	5,650 8,435 13,102	15,806 27,943 32,070 44,627 31,575	34,772 134,835 55,483 94,138 40,403	16,887	43,052 170,986 134,835 218,929		797,228	1	137 4,593 12,948 23,149	25,437 42,681 37,044 45,697 48,884	50,805 174,352 75,602 128,902 68,645	32,229	66,264 225,111 174,352 331,501
Income tax	Number of returns		628,662	(	7,449 72,917 48,166 46,504	44,750 e0,117 56,880 69,488	35,818 99,895 24,345 17,470 2,117	338	219,786 264,641 99,895 44,340		840,000	ı	12,421 59,048 70,881 87,387	70,331 95,709 75,589 73,052 61,232	51,934 123,775 31,236 23,262 3,378	617	300,067 357,515 123.775 58,643
іпсоте	Amount (Thousand		3,019,667	1	425 39,815 59,911 88,381	103.075 179,149 205,850 286,917 197,856	208,954 784,225 295,862 393,505 115,420	37,217	291,607 1,078,725 784,225 865,110		4,060,461	1	32,170 86,773 157,122	164,325 279,093 235,162 286,992 297,526	306,067 985,807 389,690 531,006 189,234	69,642 48,864	441,380 1,404.839 985,807 1,228,435
Taxable income	Number of returns		642,645	ı	7,646 73,705 52,303 50,051	45, 432 60, 405 58, 456 70, 070 42, 732	36,015 100,357 24,380 17,555 2,122	338	229,636 268,187 100,357 44,465		846,526	•	12,421 59,048 70,881	70,742 98,364 75,589 73,463 61,232	51,934 123,979 31,358 23,345 3,378	620	303,114 360,581 123,979 58.852
Number of exemptions	other than age and blindness	Kansas	2,117,320	22,370	53,477 44,798 158,204 120,440 111,761	131,030 189,628 193,652 247,529 173,359	129,126 381,639 88,494 62,478 7,981	1,137	642,080 933,294 381,639 160,307	Louisiana	2,998,894	12,035	60,019 71,695 162,285 213,837 222,019	233,016 332,314 290,016 289,525 231,717	173,736 486,007 117,194 87,362 13,416	2,191	974,905 1,317,308 486,007 220,674
	number of exemptions		2,251,167	25,801	59,387 48,738 184,406 142,111 131,856	143,639 199,675 196,607 253,243 177,890	133,657 387,788 90,801 65,649 8,400	1,275	735,937 961,072 387,788 166,370		3,079,924	12,803	60,636 73,526 174,186 223,985 232,725	237,071 339,543 293,690 294,569 239,190	180,201 489,296 119,999 91,459 14,034	2,425	1,014,933 1,347,194 489,296 228,501
Adjusted	income (Thousand		15,053,016	231,134	15,541 31,133 158,995 166,890 198,078	224.392 355,513 385,130 525,387 362,689	342,980 1,201,304 408,641 498,450 138,051	43,561	1,971,699 1,971,699 1,201,304 1,116,118		16,783,193	231,515	19,185 38,693 142,212 250,152 342,176	354,774 561,893 498,179 549,199 521,202	492,307 1,489,780 534,489 658,559 223,052	81,698	1,115,676 2,622,779 1,489,780 1,554,958
Number	of joint returns		479,205	4,823	29,241	31,465 41,278 44,093 66,533 39,186	33,651 96,829 23,563 15,863 2,002	308	115,833 224.741 96.829 41,802		630,776	(*)	9,041 24,793 37,439 42,925	43,228 72,827 63,464 66,195 50,670	47,252 115,754 28,820 21,253 3,004	541	160,863 300,409 115,754 53,750
Number	ro.		704,183	2,437	19,734 37,743 105,723 68,026 56,158	49,853 65,220 59,441 70,276 42,732	36,015 100,357 24,380 17,555 2.122	338	375,675 273,685 100,357 44,466		1,028,556	4,882	54,915 48,146 96,487 98,622 98,466	78,736 101,763 76,628 73,463 61,643	51,934 123,979 31,358 23,380 3,378	622	480,253 365,431 123,979 58,893
ax after its	Amount (Thousand		706,433	•	5,000 15,135 18,827	20,875 31,827 36,002 48,882 53,196	62,640 170,273 65,207 108,333 44,679	17,082	59,915 232,546 170,273 243,699		621,221	•	(*) 5,245 11,641 20,502	28,780 32,863 36,141 34,437 46,304	40,681 143,799 50,737 91,414 49,113	20,032	66,228 190,427 143,799 220,767
Income tax after credits	Number of returns		798,119	1	9,962 67,478 80,342 68,170	58.409 67,890 64.268 73,011 66,698	64,146 127,592 27,415 20,068 2,295	325	284,361 336,014 127,592 50,152		765,202	1	(*) 80,108 72,607 80,597	85,989 76,404 67,248 54,014 54,572	42,593 103,829 21,485 17,022 2,490	399	325,075 294,831 103,829 41,467
income	Amount (Thousand		3,864,288	1	26,136 108,302 130,960	143,239 209,258 228,065 314,304 334,659	379, 078 998, 538 344, 780 458, 575 125, 445	37,139	419,201 1,465,364 998,538 981,185		3,292,545	t	(+) 37,031 80,870 135,894	188,287 214,165 229,408 219,344 279,057	242, 323 821, 848 261, 940 381, 691 138, 504	43,881	1,184,297 1,184,297 821,848 843,889
Taxable income	Number of returns		825,658	ı	10,383 71,230 84,305 72,729	64,897 70,836 65,321 75,326 67,540	64,778 128,077 27,453 20,116 2,295	325	303, 544 343, 799 128, 077 50, 238		771,026	,	(*) 80,720 74,408 81,617	87,213 76,812 67,860 54,014 54,572	42,593 103,898 21,485 17,101 2,490	399	329,732 295,851 103,898 41,545
Number of exemptions	other than age and blindness	Iowa	2,784,003	37,634	79,462 75,849 157,898 161,869 205,270	180,839 202,366 222,686 283,336 252,301	238,255 497,694 102,145 76,081 9,063	1,112	898,821 1,198,944 497,694 188,544	Kentucky	2,696,805	14,514	106,718 58,885 203,392 213,134 227,481	237, 456 237, 518 239, 641 222, 410 204, 516	161, 662 377, 226 76, 715 63, 294 9, 622	1,390	1,102,580 1,065,746 377,226 151,253
Teta1	number of exemptions		2,954,566	.5,574	91,702 83,144 203,540 187,685 223,509	191, 607 209, 557 228,719 286,247 260,088	241,166 506,225 104,993 79,771 9,642	1,225	1,026,762 1,225,776 506,225 195,803		2,800,765	16,153	112,360 61,944 2222,783 232,842 237,711	288, 208 248, 629 243, 039 226, 181 204, 924	165, 637 383, 809 78, 334 66, 256 10, 140	1,542	1,172,001 1,088,410 383,809 156,545
Adjusted	Income ( Thousand	2	16,419,938	235,208	21,831 48,996 167,909 255,166 311,200	308, 663 394, 342 427, 130 565, 603 573, 374	614,520 1,513,149 468,448 574,750 149,524	42,692	11,078,556 2,574,969 1,513,149 1,253,264		15,680,753	213,860	26,954 33,144 178,835 248,949 318,302	413,805 427,149 443,015 413,477 467,073	402,094 1,236,822 363,761 485,789 162,512	51,311	11,206,128 2,152,807 1,236,822 1,084,996
1-25	of peint		613,066	8,808	5,857 5,436 23,008 29,163 39,703	-1, 342 48, 193 47, 798 63, 163 61, 550	58,043 123,300 26,233 19,005 2,118	301	153,317 278,746 123,300 47,703		594,841	3,255	9,393 7,592 34,436 46,236 46,236	63,705 56,171 52,612 53,029 46,514	38,245 98,051 20,020 16,015 2,333	368	211,417 246,569 98,051 38,803
	0		1,341,285	13,763	65,890 61,549 116,232 101,132 89,362	69, 457 71, 677 65, 741 75, 536 67, 750			517,385 345,482 128,077 50,341		975,464	6,615	77,158 43,037 120,321 101,412 89,991	92,526 77,220 68,817 55,203 54,776	42,593 104,241 21,485 17,106 2,490	400	531,060 298,610 104,241 41,553
	Alguster gross in me lasers		T. € ± € ±	M. altito 'gross income	Under \$480 \$0.00 unter \$1,000 \$1,000 under \$2,000 \$3,000 under \$3,000 \$3,000 under \$2,000	\$, 000 aller \$5,000 \$, 000 aller \$1,000 \$, 000 aller \$7,000 \$, 000 aller \$5,000 \$,000 aller \$0,000	\$9,000 under \$10,000. \$10,000 under \$15,000 \$15,000 under \$50,000. \$20,000 under \$50,000.	\$139,000 under \$200,000	Returns \$,,000 under \$10,000. Returns \$,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more		Total	No adjusted gross income	Under \$000. \$000 under \$1,000. \$1,000 under \$2,000. \$3,000 under \$4,000.	\$5,000 under \$5,000. \$5,000 under \$0,000. \$5,000 under \$7,000. \$7,000 under \$3,000.	\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000	Returns \$5,000 under \$10,000. Returns \$1,000 under \$10,000. Returns \$1,000 under \$15,000.

Footnotes at end of table.

Table 39. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES -CONTINUED

						****	aiviadai ii		10,1307	•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	= a1	id Wickiop	ontan m			
ax after its	Amount (Thousand dollars)		1,478,371	1	110 9,406 18,892 28,440	47,232 47,786 58,876 88,905 79,157	81,435 363,102 204,828 274,950 95,824	44,274	104,081 356,158 353,102 655,030		3,154,361	1	230 16,783 34,658 51,747	69,737 103,790 133.062 186,115 176,264	180,268 829,326 375,132 489,723 249,606	117,602	173,155 779,498 829,326 1,372,382
Income tax credits	Number of returns		1,304,858	1	a,236 120,664 99,966 96,354	114,366 92,939 85,299 112,488	79,332 256,154 85,607 55,526 5,109	905	440,586 460,771 256,154 147,347		2,667,498	ī	28,364 213,855 187,539 158,949	180,161 201,181 210,609 251,133 202,044	187,516 576,076 155,098 90,086 12,027	2,229	778,867 1,052,482 576,076 260,073
income	Amount (Thousand		7,509,279	ı	788 66,217 128,051 188,471	297,165 293,425 355,554 527,481 466,525	2.047,102 2.047,573 1.056,865 1,170,131 270,897	97,383	680, c91 2, 120, 086 2, 047, 573 2, 560, 729		15,661.052	,	1,627 118,826 237,235 333,286	443,997 644,771 806,973 1,113,812 1,051,092	1,073,200 4,674,043 1,939,910 2,032,968 688,368	253,714	1,134,970 4,689,849 4,574,043 5,162,190
Taxable	Number of returns		1,311,860	1	a,236 122,623 99,966 98,496	115,710 92,939 86,278 112,853 90,714	79,332 256,358 85,607 55,526 5,118	905	446,030 462,115 256,358 147,357		2,694,648	1	28,364 221.047 196,377 172,099	183,427 203,319 211,173 252,073 202,420	187,516 576,570 155,166 90.194 12,038	2,232	801,314 1,056,501 576,570 200,263
Number of	other than age and blindness	Maryland	4,093,321	13,415	104, 281 73,913 269,851 234,627 240,464	287.195 261,892 218,586 331,424 291,459	283,958 944,527 310,984 203,844 19,032	3,169	1,223,745 1,387,319 944,527 537,730	Michigan	8,399,750	24.716	174,552 131,451 360,813 369,898 336,307	459,691 576,000 618,971 800,384 670,479	712,990 2,172,963 584,928 348,008 47,810	7,755	1,857,428 3,378,824 2,172,963 990,535
Total	number of exemptions		4, 223, 773	14,024	104,829 75,190 292,723 255,152 258,362	294,783 270,639 225,193 335,707 298,551	287,131 955,813 316,479 209,749	3,442	1,300,062 1,417,221 955,813 550,677		8,707,992	27,165	181,148 139,600 406,216 428,918 381,715	492,029 590,126 632,909 813,500 681,832	725,496 2,194,273 593,341 358,519 50,341	8,558	2,056,791 3,443,863 2,194,273 1,013,065
Adjusted	د و ه		11, 616, 270	227,923	29,619 47,751 257,904 311,777 387,254	549,986 523,702 563,880 851,221 766,935	757,643 3,087,998 1,465,823 1,511,623 331,135	118,261	11,556,367 3,463,381 3,087,998 3,508,524		24,060,864	244,695	49,534 94,839 422,783 569,805 659,930	868,192 1,163,587 1,388,805 1,995,389 1,721,534	1,777,966 6,940,639 2,627,536 2,542,069 796,998	293, 592	12, 620, 389 7, 947, 282 6, 940, 639 6, 552, 554
Number	of joint returns		835,935	3,006	4,268 26,035 32,617 31,897	46,068 52,506 51,515 78,349 66,215	69,865 234.076 80,725 52,530 4,680	808	144,491 318,451 234,076 138,917		1,809,607	5,249	(*) 5,426 39,846 55,271 58,421	90,735 109,084 132,587 185,396 166,009	169,513 538,371 148,722 86,247 11,402	2,035	259, 689 762, 590 538, 371 248, 957
Number	to.		1,562,469	5,620	92,202 59,991 176,358 125,574 110,560	122,892 95,133 86,278 113,832	79,514 256,426 85,607 55,526 5,128	910	693,197 465,472 256,426 147,374		3,081,221	8,752	157,195 116,099 280,853 232,066 190,520	191,556 211,799 212,748 252,261 202,608	187,516 576,711 155,293 90,325	2,234	1,177,041 1,066,931 576,711 260,538
tax after edits	Amount (Thousand dollers)		221,086	ı	(*) 2,384 4,664 8,664	13,117 10,366 17,505 12,163 13,648	17,535 45,683 15,737 32,897 15,340	5,189	28,828 71,217 45,683 75,358		2,049,910	•	181 14,031 28,068 50,367	72,061 83,280 97,465 103,554 134,443	122,552 454,206 195,059 339,366 178,928	32,294 84,054	164,709 541,294 454,206 889,701
Income tax credits	Number of returns		283,347	1	(*) 31,825 25,029 27,407	31, 413 30, 878 33, 579 20, 691 17, 793	16,668 33,396 6,405 5,426	30	117,572 119,609 33,396 12,770		1,870,780	1	18,842 178,550 137,779 148,873	166,155 151,013 163,175 146,437 152,907	120, 223 331, 502 81, 239 62, 438 9, 199	1,905	650,198 733,756 331,502 155,324
income	Amount (Thousand dollers)		1,175.286	1	(*) 16,980 31,261 56,273	84,718 68,875 110,780 78,119 84,382	104, 212 261, 163 80, 631 131, 402 44, 502	11,385	189,302 446,367 261,163 278,454		10,121,768	· ·	1,309 98,631 197,294 321,655	448,965 509,762 502,816 620,191 794,111	714,435 2,565,420 995,260 1,390,950	202,715	1,067,853 3,241,315 2,565,420 3,247,180
Taxable	Number of returns		290,757	1	(*) 33,741 25,029 30,281	33,329 31,345 33,579 20,691 18,027	16,668 33,396 6,405 5,426 809	104	124,277 120,310 33,396 12,774		1,894,547	ı	18,842 181,441 148,579 154,086	168,477 151,210 164,336 146,437 153,871	120,223 331,713 81,239 62,438	1,907	671,425 736,078 331,713 155,331
Number of	other than age and blindness	Maine	959,442	(*)	29,933 34,787 66,456 56,519 60,943	76,767 126,920 121,773 80,829 72,593	51,909 127,142 24,619 19,240 2,983	348	330,992 454,024 127,142 47,284	Massachusetts	5,407,492	7,830	122,403 102,261 284,691 252,105 270,065	303, 360 345, 754 495, 926 492, 576 508, 497	416,490 1,243,589 286,097 233,079 34,582	6,416	1,342,716 2,259,244 1,243,589 561,943
Total	number of exemptions		1,006,323	(*)	30,891 35,978 74,545 64,135 68,331	83,940 130,728 123,198 83,212	51,909 129,231 25,028 21,110 3,259	10é	363,408 463,771 129,231 49,913	M	5,697,530	8,243	124, 528 102, 853 323, 192 300, 386 303, 577	334, 921 368, 958 520, 888 505, 030 522, 999	430,028 1,265,437 294,756 245,150 37,295	7,253	1,497,700 2,347,904 1,265,437 586,489
Adjusted	income (Thousand		12,025,320	<b>*</b>	8,205 19,283 68,193 78,407 110,127	156,617 176,294 217,020 155,639 151,931	157,752 386,636 109,016 160,287 51,526	13,551	1433,621 858,636 386,636 346,427		15,898,074	222,486	36,003 75,734 343,652 447,068 587,605	764,815 855,361 1,090,088 1,104,399 1,310,092	1,139,478 3,935,264 1,371,796 1,792,846 609,224	252,576	12, 232, 389 5, 499, +18 3, 935, 264 7, 231,003
Number	of joint returns		200,992	(*)	10.841	18,697 26,808 26,659 17,111 16,620	14,752 32,213 5,961 4,851	95	55,145 101,950 32,213 11,684		1,107,742	*	26,727 32,175 40,452	54,252 69,424 112,005 111,495 120,831	95,880 303,584 73,256 56,055 8,390	1,669	154,688 509,635 303,584 139,835
Number	,		366,113	*	27,802 25,777 24,839 31,908 32,388	34, 735 31, 812 33, 579 20, 924 18, 027	15,663 33,396 5,405 5,426	31	198,422 121.010 33,396 12,775		2,189,378	960,4	111,980 95,327 230,809 170,374 165,966	170,427 155,340 167,256 147,401 153,871	120, 223 331, 783 81, 239 62, 622	1,912	957,978 744,091 331,783 155,526
	Adjusted gross income places		Total	No adjusted gross income	linder \$100 \$0.0 under \$1,000 \$1,000 under \$2,000 \$3,000 under \$3,000	100,000 under \$5,000 100,000 under \$5,000 100,000 under \$5,000 100,000 under \$5,000 100,000 under \$5,000	\$9,000 under \$1,60 \$15,000 under \$25,00 \$15,000 under \$2,0 \$21,000 under \$10	名して、シーロコを取得され、 表記とよっ。 T MoST	Returns \$1,550 miles \$1,550 miles \$1,550 miles \$1,500 miles \$1,500 Miles \$1,500 Miles \$15,500 miles		Total	No adjusted gruss income	inder \$120. \$ 1 under \$1,000 \$1,000 ander \$1,000 \$2,000 under \$1,000 \$3,000 ander \$5,000	#, J0C untern \$1,000 \$1,000 untern \$1,000 \$1,000 untern \$1,000 \$1,000 untern \$1,000 \$1,000 untern \$1,000	\$7,000 inder \$10,000 \$10,000 inder \$11,000 \$15,000 inder \$2,000 \$20,000 inder \$2,000 \$50, No inder \$10,000	\$1 ປປ,ບປັດ ນາປປະ \$2ປປ, ປປເ \$ປປ,ງປປ ດະ ກວກຕະ	Returns luider \$5,0°

Fourtout. at end of table. See text For "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 39. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES -Continued

									.0,2007	`		c ai	na monop				
x after	Amount (Theusand abiliars)		307,234	1	(*) 2,396 6,393 8,777	15,850 19,108 15,606 25,536 20,309	18,038 63,776 23,735 48,246 25,864	8,947	33,434 98,598 63,776 111,426		152,650	1	(*) 1,494 2,428 5,259	3,354 7,138 9,383 8,857 13,746	8,790 35,631 13,552 25,566 6,808	1,865	18,545 47,914 35,631 50,560
Income tax after credits	Number of returns		400,907	1	(*) 32,498 40,056 43,937	50,853 48,038 28,061 42,676 25,418	18,997 46,369 10,190 8,794 1,377	139	170,761 163,189 46,369 20,588		189,322	1	(*) 21,892 13,328 17,8+3	22,250 15,157 17,454 13,684 17,285	9,420 26,834 5,882 4,547	36	78,555 72,999 26,834 10,934
income	Amount (Thousand dollars)		1,644,451	1	(*) 16,974 43,743 58,713	106,590 121,346 98,462 163,237 127,290	109,473 366,737 122,696 20+,676	20,280	226,157 619,807 366,737 431,750		845,922	1	(*) 10,835 16,188 35,636	59,249 45,817 63,168 58,721 84,657	54,468 207,374 73,242 107,340 19,932	3,988	121,972 306,831 207,374 209,745
Taxable income	Number of returns		404,784	•	(*) 32,887 40,445 44,131	52,314 48,427 28,450 42,871 25,807	18,997 46,430 10,190 8,817 1,377	189	173,194 164,550 46,430 20,610		195,007	1	(*) 23,083 13,522 20,002	22,250 15,738 17,642 14,459	9,420 26,964 5,954 1,547	36	82,100 74,937 26,964 11,006
Number of	other than age and blindness	Mississippi	1,630,368	*	64,484 36,725 167,338 112,774 186,273	197,428 184,110 90.368 170,406 90,079	74,042 169,895 38,269 30,553 5,207	682	776,652 609,005 169,895 74,816	Montana	653,283	7,433	11,858 24,881 49,508 52,685 41,687	50,006 44,830 59,702 56,200 68,228	39,418 103,896 21,776 19,021 2,000	101	238,057 268,379 103,896 42,951
Total	of ns	Mi	1,675,607	*	67,207 38,281 177,653 116,675 192,222	205,802 185,383 91,439 172,938 90,273	74, 237 170, 840 39, 072 32, 346 5, 582	736	812,635 614,271 170,840 77,861		681,543	8,309	12,827 28,232 56,238 53,267 46,645	50,587 46,796 63,053 56,538 69,419	39,418 105,567 22,603 19,710 2,112	114	256,105 275,275 105,567 44,596
Adjusted	. 7.0		13,044,859	*	16,310 17,643 115,123 134,848 205,310	271, 738 281, 587 184, 064 322, 584 219, 611	178, 517 556, 995 174, 564 259, 250 88, 717	23,966	1744,543 1,186,364 556,995 556,957		1,413,401	214,933	4,412 13,929 48,899 49,617 74,255	103,259 88,397 115,403 108,382 149,079	88,937 311,195 99,613 133,872 28,018	4,737	1279,438 550,198 311,195 272,570
Number	of joint returns		343,058	(*)	6,243 3,112 22,165 25,737 33,390	38,239 40,538 22,048 40,533 25,612	18,802 44,840 9.091 8,043 1,318	177	132,024 147,533 44,840 18,661		140,832	(*)	4,542 8,531 9,422 11,107	9,031 9,503 14,212 12,464 15,097	9,420 25,041 5,516 4,345	30	44,746 60,696 25,041 10,349
	$\circ f$ returns		557,871	*	41,443 22,576 77,067 53,132 58,874	61,092 51,649 28,679 42,371 25,807	18,997 46,430 10,289 8,949 1,382	189.	322,594 168,001 46,430 20,846		243,195	2,887	11,083 17,927 33,859 20,146 20,971	23,025 16,125 17,842 14,459 17,479	9,420 26,964 5,954 4,547	36	129,900 75,325 26,964 11,006
tax after	Amount (Thousand		989,618	i	8,105 15,982 24,878	28,677 44,569 48,307 65,196 61,673	74, ±39 237, 541 92, 188 150, 720 72, 497	31,397	77,728 294,184 237,541 380,165		1,338,487	1	7,581 16,934 30,182	40,341 49,657 74,005 92,745 73,801	80,710 319,735 125,288 205,201 110,517	56,916	95,117 370,919 319,735 552,716
Income tax credits	Number of returns		1,053,740	1	10,448 110,930 77,958 85,536	77,263 86,364 84,254 97,373 81,998	80,926 185,293 40,989 29,553 3,965	999	362,135 430,914 185,293 75,398		1,486,528	1	11,645 111,837 89,801 111,504	111,519 103,931 120,681 133,005 85,995	84,079 226,049 52,646 36,997 5,441	1,115	436,305 527,691 226,049 96,483
Taxable income	Amount (Thousand dollers)		5,206,253	1	624 58,679 112,267 171,484	192,024 282,940 310,294 407,684 376,616	446,343 1,381,649 486,946 635,796 208,401	70,023	535,077 1,823,877 1,381,649 1,465,650	1	6,738,090	1	579 54,157 116,214 200,317	262,489 322,431 453,657 574,778 443,676	1,807,293 649,449 838,870 304,167	123,720	633,757 2,279,616 1,807,293 2,017,424
Taxable	Number of returns		1,086,881	1	10.648 114,889 84,028 93,162	82,423 90,122 87,258 99,375 82,398	80,926 186,104 41,137 29,553 3,965	999	385,150 440,080 186,104 75,547		1,302,217	1	11,645 114,001 94,533 114,073	113,682 106,500 120,884 133,613	84,281 226,116 52,646 36,997 5,446	1,115	447,934 531,678 226,116 96,489
Number of exemptions	other than age and blindness	Minnesota	3,664,953	41,159	94,437 93,777 230,482 190,914 216,859	222,111 246,087 305,181 355,902 327,568	313,304 731,906 159,571 116,670 15,889	2,385	1,089,738 1,548,041 731,906 295,268	Missouri	4,299,339	29,414	126,743 103,129 306,730 271,867 279,237	292,155 305,062 363,893 455,031 290,486	305,427 825,693 186,920 132,922 19,870	3,879	1,409,275 1,719,898 825,693 344,473
Total	number of exemptions		3,829,355	46,093	101,307 106,425 259,840 223,179 240,122	232,756 253,378 312,113 360,924 332,390	315,414 741,057 162,078 121,876 16,888	2,662	1,209,721 1,574,220 741,057 304,357		4,537,942	34,416	137,552 120,119 367,440 303,153 302,249	307, 322 322, 547 372, 232 467, 491 296, 786	309,488 838,453 192,211 139,602 21,492	4,339	1,572,250 1,768,543 838,453 358,696
Adjusted			18,824,958	229,254	25,801 58,456 235,114 276,935 365,181	393,305 513,920 586,832 748,255 709,509	766,594 2,194,553 697,754 846,917 262,704	88,043	11,325,538 3,325,110 2,19-,553 1,979,757		10,897,183	229,251	35,022 66,553 289,635 333,329 449,732	534,907 603,384 796,236 1,008,750 730,529	795,432 2,706,848 888,861 1,059,014 359,315	146,217	1,679,926 3,935,330 2,706,848 2,575,079
Number	of joint returns		763,002	8,086	8,139 9,382 26,794 30,194 39,379	+3,626 53,280 66,987 85,377 72,+21	70,773 176,966 39,802 27,320 3,666	611	165,600 348,839 175,966 71,597		356,349	8,223	10,745 11,594 18,948 49,142 50,773	65,385 74,524 78,638 110,550 70,738	78,525 208,832 49,523 34,031	1,010	244,809 412,975 208,832 89,733
	of turns		1,334,147	13,240	76,337 74,413 159,731 112,127 105,167	87,58% 93,635 90,524 100,176 83,554	80,926 186,104 41,201 29,553 3,975	668	628,606 448,815 186,104 75,622		1,643,243	13,361	107,141 83,067 198,027 133,547 128,886	113,655 109,593 122,796 133,815 86,400	84,231 226,116 52,646 37,059 5,446	1,118	783,685 536,884 226,116 96,558
	200 mm 6 mm 7 mm 7 mm 7 mm 7 mm 7 mm 7 mm			the straight straight in	100 May 100 Ma	### 1000 ###	\$4,500 under \$11,000 \$10,500 under \$15,000 \$20,000 under \$5,000 \$5,000 under \$5,000	\$125,55, maker \$200,500 \$200,600 mare	Returns ander \$5,400 Returns \$0,40 under \$14,000. Returns \$11,000 ander \$15,000 Returns \$11,000 or more		Tutal	No adjusted gross income	"mner \$200 \$.00 under \$1,000 \$1,000 under \$3,000 \$5,000 under \$3,000 \$5,000 under \$5,000	#, UOO unner \$5,000 \$5,000 unter \$5,000 \$5,000 unter \$5,000 \$5,000 unter \$5,000	\$9,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$50,000 \$00,000 under \$50,000 \$50,000 under \$10,000	\$100,000 under \$200,000	Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more.

5,942 4,679 7,184 10,075 5,222

13,356 13,296 10,939 12,717 6,028

36,358 30,281 43,867 58,522 30,300

13,356 13,505 11,147 12,717 6.028

25,925 49,147 30,100 34,206 21,366

25,925 51,267 30,100 34,206 22,530

60,627 75,662 72,840 93,362 50,816

7,761

12,259 16,488 31,564 21,075 20,564

35,648 34,422 50,728 29,500

82,004 108,427 203,022 134,825 134,899

37,489 35,240 51,341 30,318 29,825

102,425 104,957 141,790 97,495 130,218

107,482 109,074 147,075 101,408 132,758

170,664 202,231 336,136 226,714 254,752

23,938 23,784 34,678 25,296 28,453

38,716 36,408 51,546 30,318 29,825

\$4,000 under \$5,000. \$5,000 under \$6,000. \$7,000 under \$7,000. \$7,000 under \$3,000.

5,290

18,363 12,228 15,654 13,306 11,356 11,355 11,355 12,717 6,028

7,903 15,029 11,934

6,210 20,317 24,665

9.067 15,029 13,098

19,404 16,184 20,726 20,290

20,984 19,259 20,934 24,737

7,026

3,245

2,396 6,577 7,984

7,481 34,868 33,245 31,635

478 18,032 47,861 54,832

7,481 39,744 38,326 34,294

50,835 50,216 97,213 74,355 95,179

18,322 59,274 56,850 122,617 91,933 102,800

13,653 33,740 96,870 119,030

4,298 4,817 14,839 14,699 22,097

.0,401 43,129 64,545 48,052 39,846

Under \$500..... \$500 under \$1,000.... \$1,000 under \$2,000... \$2,000 under \$3,000... \$3,000 under \$4,000...

146,751

833,416

535 149,

287,781 \* ٦, 84,622

173,596

378,719

405,

1,996,764

551

1,388,446

1,490,513

13,271,544

309,202

income

No adjusted gross

\*

\*

ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued TAX, BY AND INCOME EXEMPTIONS, TAXABLE INCOME, -AOJUSTEO GROSS INCOME, 39,

tax after	Amount	(Theusand dollars)
Income	Number	of returns
income	Amount	(Thousand dollers)
	umber o	returns
Number of	other than	blindness
Total	number of	4
Adjusted	income	(Thousand dollors)
Number	of joint	
Number	of	
tax after dits	Amount	(Thousand dollars)
Income	Number	returns
: income	Amount	(Thousand dollars)
		returns
Number of exemptions	other than	blindness
Total	number of exemptions	
Adjusted gross	income	(Thousand dollars)
Number	of joint returns	
Number	of	
	come	
	gross in classes	
	Adjusted Adjusted Taxable Income Income tax after Adjusted Adjusted Total exemptions Total Adjusted Total Adjusted Total Adjusted Total Adjusted Adjusted Adjusted Total Ad	Number Gross Number of Taxable income foredits Number of Total Adjusted Number of Order than

10	dividual R	eturr	ns/1967	• ;	State	a	nd Metrop	oolitan Are	eas		
	10.403 41,409 22,295 24,842 12,409	6,631 13,431	13,486 37,563 41,409 79,608		2,843,616	4	204 10,738 32,614 50,405	75,560 98,048 118,122 146,981 141,919	159,650 662,385 335,689 541,881 244,709	114,925	169,520 664,719 662,385 1,346,992
	10,826 30,355 9,042 4,554	130	48,223 53,806 30,355 14,367		2,298,647	1	26,002 145,116 168,988 159,504	183,463 187,854 182,722 197,928 173,324	156,497 462,754 137,644 101,940 12,077	2,275	683,073 898,325 462,754 254,495
	58,277 235,015 114,304 101,665 32,931	14,430	87,550 221,247 235,015 289,604		13,883,908 2,298,647	1	1,495 76,217 222,565 324,009	474,445 599,395 706,110 880,758 845,547	933,562 3,716,612 1,717,399 2,246,486 677,576	253,201	1,098,731 3,965,371 3,716,612 5,103,194
	10,826 30,355 9,082 4,554	130	50,551 54,222 30,355 14,407		2,315,411	1	27,000 149,320 173,404 163,555	185,671 187,854 182,933 198,351 173,324	156,497 462,896 137,676 102,018	2,276	698,949 898,959 462,896 254,607
	38,636 111,579 30,890 16,283	422	106,396 173,456 111,579 49,559	New Jersey	7,036,508	12,479	443,839 157,026 327,652 340,207 302,892	418,976 471,150 508,806 607,705 619,281	532,026 1,674,601 492,971 372,261 44,673	8,040	1,703,071 2,738,968 1,674,601 919,868
	38, 636 113, 229 31, 203 16, 909 1, 972	472	116,126 176,739 113,229 50,725	_	7,372,918	14,543	147,736 168,447 398,792 393,286 331,053	445,429 495,223 523,913 625,155 635,676	547,691 1,695,980 503,053 388,133 47,859	8,803	1,899,286 2,827,658 1,695,980 949,994
	103,054 362,791 153,360 129,605 37,960	17,290	1159,030 395,734 362,791 370,226		21,319,373	226,363	49,298 93,834 339,749 532,444 619,941	878,674 1,063,035 1,197,856 1,489,890 1,470,328	1,498,611 5,582,396 2,346,420 2,840,926 798,307	296,988	12,487,578 6,719,721 5,582,396 6,529,678
_	7,192 28,582 8,410 4,127 442	106	9,545 33,366 28,582 13,129		1,470,439	2,923	1,267 10,212 41,192 42,978 40,713	71,615 80,967 103,701 142,588 139,616	133,750 422,017 128,373 94,664 11,284	2,091	210,901 600,622 422,017 236,899
,	11,034 30,355 9,082 4,614	130	73,926 54,847 30,355 14,468		215,716 2,704,102 1,470,439 <sup>1</sup> 21,319,373	5,812	141,094 118,040 229,553 212,220 177,685	194,405 193,306 184,147 198,351 173,324	157,495 464,001 137,676 102,068 12,082	2,280	1,078,807 906,623 464,001 254,671
	28,060 79,282 34,171 62,458 27,733	11,959	29,282 117,750 79,282 152,405		215,716	1	(*) 1,553 2,854 6,763	10,390 5,643 10,569 17,340 22,803	16,471 48,034 19,440 29,887 14,014	5,900	21,585 72,826 48,034 73,271
	30,220 59,045 13,900 11,064	228	142,877 173,877 59,045 26,605		226,045	1	(*) 19,350 16,189 22,316	24,195 11,428 15,321 21,440 28,218	15,482 34,862 7,969 5,472	114	84,988 91,890 34,862 14,305
	172,335 469,125 179,705 257,033 76,757	25,999	203,207 753,508 469,125 570,924		1,132,511	1	(*) 11,076 19,001 43,623	65,164 35,305 62,715 101,501 138,096	97,640 273,288 101,122 123,904 39,166	12,927	139,041 435,257 273,288 284,925
	30,220 59,594 13,967 11,064 1,356	229 62	157,334 176,945 59,594 26,678		227,374	1	(*) 20,167 16,189 22,499	24,195 11,428 15,321 21,623 28,218	15,482 35,007 7,969 5,472	114	85,989 92,073 35,007 14,305
	108,094 222,690 47,665 43,487 4,998	777	486,081 582,553 222,690 97,122	New Hampshire	682,050	(*)	24,116 13,836 30,884 28,174 50,812	60,646 33,047 40,526 66,902 101,415	51,117 128,547 28,366 19,620 2,662	382	209,386 293,007 128,547 51,110
	111,248 228,116 49,652 45,387 5,426	870	559,277 601,563 228,116 101,557	Ž	714,234	<b>€</b>	26,936 14,567 37,373 31,446 53,266	66,203 34,047 40,891 66,902 105,505	51,117 131,578 29,257 20,811 2,885	433	230,708 298,463 131,578 53,485
	285,717 705,839 238,274 317,760 88,906	29,945	1551,390 1,305,568 705,839 708,747		1,780,347	<u>*</u>	7,371 10,332 38,731 44,731 87,017	119, 138 63, 706 99, 530 161, 838 241, 373	145,818 404,725 136,063 151,088 45,810	14,894	1306, 574 712, 264 404, 725 356, 784
,	27,885 56,224 12,785 10,320 1,251	202	88,272 140,096 56,224 24,610		138,040	<b>*</b>	2,829	10,606 7,590 7,677 11,389 24,845	14,664 31,819 7,740 5,035	103	26,483 66,165 31,819 13,573
	30,220 59,628 14,000 11,064 1,356	229	282,683 178,318 59,628 26,711		272,286	*	22,018 13,470 25,939 17,925 24,418	26,581 11,428 15,321 21,806 28,218	15,482 35,007 7,969 5,472 723	115	130,717 92,256 35,007 14,306
	\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000	Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more		Total	No adjusted gross income	Under \$600. \$-00 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	\$4,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$7,000 \$7,000 under \$9,000	\$1,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$50,000. \$20,000 under \$50,000. \$50,000 under \$10,000.	\$100,000 under \$200,000	Returns \$5,000 under \$1,000 Returns \$5,000 under \$1,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more

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"Sources of Data,

Table 39. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES -Continued

			Adjusted	E + + + + + + + + + + + + + + + + + + +	Number of	Taxable	Income	Income tax credits	tax after			Adjusted	[0+0E	Number of	Taxable	income	Income tax	after
An, the Phys. Litters of An. C	refurns	Number of joint returns	income (Thousand	J.C.	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	of of returns	number of joint returns	income	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Theusand
					New Mexico									New York				
	300,241	192,182	1,837,400	967,394	941,204	217,301	1,063,170	214,758	199,587	6,955,885 3,	524,268 1	56, 217, 133	18,353,721	17,393,397	5,985,664	35,853,336 5,	,938,701	7,798,477
M. al, alt. Elles inc me	+, 539	3,260	226,742	12,561	12,510	1	•	ı	ı	11,444	6,404	285,543	29.030	24.613	1	1	ı	1
Unter 8: 10.  \$-10 mer 8: 100. \$1,00 mer 8: 100. \$1,00 mer 8: 100. \$3,00 mer 8: 100.	20,000 16,214 30,016 22,016 31,028	8,735 (11,548)	10,229 12,582 44,392 57,708 107,707	33,903 23,410 56,208 63,249 111,521	32,259 21,998 54,354 57,507 107,423	(*) 18,679 12,917 21,693	(*) 10,006 15,691 30,812	(*) 18,679 11,948 20,502	(*) 1,430 2,229 4,683	335,886 273,330 671,506 481,016 549,056	8,318 11,264 68,789 102,461 146,518	118,949 215,707 999,817 1,190,263 1,920,061	367,098 324,287 1,078,879 947,845 1,159,035	357,987 316,920 927,398 799,019 1,035,418	46,003 468,943 383,392 498,729	2,700 238,692 457,836 919,302	45.092 458,675 367,226 490,826	33,72 33,734 65,905 142,646
# 120 mater # 100 # 100 mater # 100	26,866 13,755 20,145 19,449 20,738	18, +27 18, 565 14, 634 17, 511 19, 608	120,586 108,788 129,437 146,764 175,259	99,826 86,871 78,775 69,884 86,943	98,941 86,650 74,540 68,915 85,973	20, 587 18, 343 18, 944 19, 449	49,457 42,447 59,615 81,535 96,929	20,366 18,343 18,944 19,449 20,798	7,635 6,458 9,572 12,948 15,438	534,774 565,601 508,175 480,410	179, 620 247, 733 275, 314 322, 727 320, 946	2,414,094 3,110,423 3,303,787 3,589,181 3,719,003	1,214,664 1,443,783 1,420,166 1,467,736 1,416,551	1,120,445 1,376,022 1,360,216 1,418,419 1,371,982	510,206 552,466 503,577 480,202 437,554	1,284,111 1,724,819 1,900,972 2,119,290 2,244,373	503,678 550,425 502,763 479,011 437,352	206, 243 281, 040 314, 549 354, 635 380, 588
30000	12, 222 34, 697 10, 579 6, 286	11,779 33,120 9,902 5,780	117,110 427,275 179,376 170,945 36,692	52,827 124,083 41,215 23,238 2,459	51,941 123,026 40,039 22,443 2,308	12,222 34,697 10,579 6,286	69,510 291,458 130,979 137,061 31,757	12,222 34,609 10,537 6,255 573	11,376 51,340 25,319 32,408 11,285	382,923 1,079,840 320,381 266,145 42,506	307,178 950,045 287,878 238,566 37,695	3,630,851 12,950,117 5,445,061 7,569,870 2,844,986	1,345,202 3,817,610 1,135,036 974,325 158,918	1,322,418 3,739,729 1,103,859 924,710 146,161	382,725 1,079,000 319,909 265,678	2,210,276 8,546,828 1,873,839 5,673,814 2,201,069	382,522 ,078,526 319,789 265,579 42,419	379,431 1,527,075 757,375 1,364.640
\$200,000 pt mer \$2.	90	80	12,153	333	302	90	10,037	90	4,611	10,653	9,215	1,423,703	38,563	34,423	10,603	1,089,528	10,596	487,176 724,588
Returns &5,000	161, 626 92, 369 34, 697 17, 549	60,640 82,096 33,120 16,326	1326,462 677,359 427,275 406,304	400, 679 375, 300 124,083 67, 332	384,992 368,019 123,026 65,167	75,299 89,756 34,697 17,549	106,068 350,036 291,458 315,608	72,918 89,756 34,609 17,475	15,990 55,792 51,340 76,465	2,857,012 2,375,081 1,079,840 643,952	523, 373 ,473, 897 950, 045 576, 953	16,773,351 17,353,246 12,950,117 19,140,419	5,120,838 7,093,440 3,817,610 2,321,833	4,582,395 6,849,056 3,739,729 2,222,217	1,907,273 2,356,527 1,079,000 642,864	2,902,638 1 10,199,731 2 8,546,828 1 14,204,139	1,865,495 2,352,074 1,078,526 642,606	448,900 1,710,243 1,527,075 4,112,259
				No.	North Carolina								Z	North Dakota				
1	1,630,572	959,186	19,271,748	4,570,896	4,420,032	1,237,792	5,282,777	1,229,763	992,287	218,879	127.912	1,179,696	657,890	618.052	170,396	655,576	159,997	111,727
No adjusted gross income	4,458	3,118	212,200	14,464	13,716	1	1	1	•	*	(*)	*	8,662	8,056	1	1	1	•
Under \$500. \$-00 under \$1,000. \$1,000 under \$1,000. \$2,000 under \$1,000.	109,388 105,264 209,018 164,073 167,885	9,360 13,813 54,678 59,407 77,484	37,648 81,951 308,597 411,359 590,663	141,179 151,561 408,380 443,712 449,471	132,933 143,453 359,454 428,890 429,573	16,695 119,631 108,267 141,077	1,190 55,412 134,353 251,762	16,508 118,083 107,706 137,421	165 7,887 19,930 38,395	15,316 11,674 24,885 25,114 22,586	5,706 5,907 8,787 12,755	4,622 9,741 35,562 62,480 79,897	34,586 16,773 43,389 53,670 65,830	29,055 15,106 38,464 45,865 56,356	(*) 15,492 19,838 18,039	(*) 7,789 23,880 30,207	(*) 14,887 19,030 14,755	(*) 1,056 3,311 4,404
\$4,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$5,000 \$7,000 under \$5,000	149,750 128,757 115,917 97,360 82,929	97,031 99,080 95,257 88,907 86,035	664, 253 703, 067 752, 311 730, 371 764, 270	473,931 410,643 389,660 339,046 312,105	461, 687 402, 667 386, 565 336, 937 307, 836	134,137 126,229 115,730 97,360 89,929	284,282 350,174 402,790 413,415 455,532	133,950 125,668 115,169 97,173 89,742	43,278 54,449 63,624 66,005 74,006	27,335 18.840 11,237 10,403	20,690 10,780 9,19 <b>2</b> 7,725 11,264	125,894 102,104 72,878 78,242 120,810	99,715 57,747 34,413 39,030 61,123	97,064 56,536 33,605 38,424 61,123	23,596 18,234 11,035 10,403 14,144	47,486 51,018 42,417 46,063 69,505	22, 586 16, 821 10, 026 9, 394 13, 942	7,029 7,597 6,260 6,690 11,100
\$9,000 under \$15,000. \$10,000 under \$15,000. \$15,000 under \$50,000. \$50,000 under \$50,000.	68, 584 154, 511 32, 725 28, 090 4, 038	64,451 149,164 30,727 26,192 3,746	648,891 1,821,158 556,221 804,231 266,670	230,431 557,304 121,982 107,831 16,099	227,097 549,829 118,405 103,149 15,086	68, 584 154, 511 32, 693 28,090 4,038	406,581 1,196,290 393,069 611,207 215,636	68,584 154,121 32,693 28,090 4,033	67,706 207,470 75,029 144,784 75,998	8,815 18,938 4,086 3,225	8,613 17,365 3,848 3,013	82,922 227,523 68,898 92,681 18,153	36,268 75,515 15,362 14.254 1,379	33,388 74,916 15,134 13,470 1,324	8,815 18,938 4,086 3,225 294	41,464 151,810 52,042 72,657 14,775	8,411 18,397 3,972 3,225 294	5,633 25,414 9,494 16,899 5,018
\$100,000 under \$200,000 \$200,000 or more	672	35	86,372	2,535	2,269	670	68,627	670	30,816	33	32	4,238	159	150	33	3,489	33	1,529
Returns under \$5,000	909,836 500,548 154,511 65,677	314,8°2 433,730 149,164 61,400	12,082,272 3,598,009 1,821,158 1,769,409	2,082,699 1,681,884 557,304 249,009	1,969,705 1,661,103 549,829 239,395	519,806 497,833 154,511 65,642	726,999 2.028,492 1,196,290 1,330,996	513,668 496,337 154,121 65,637	109,655 325,789 207,470 349,373	128,862 63,438 18,938 7,641	55,798 47,574 17,365 7,175	1310,496 456,957 227,523 184,720	322,625 228,581 75,515 31,169	289,967 223,077 74,916 30,092	81,186 62,631 18,938 7,641	109,643 250,467 151,810 143,656	75,480 58,593 18,397 7,527	15,841 37,280 25,414 33,192

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 39. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES -- CONTINUED

						****			,		J. C. C.						
x after ts	Amount (Theusand dollars)		558,265	•	(*) 4.891 9,421 13,390	20,271 24,862 41,943 33,845 29,462	39,124 126,370 51,145 84,534 43,039	17,829	47,998 169,236 126,370 214,661		3,802,555	1	26, 671 52, 644 97, 264	136, 718 159, 593 221, 212 260, 373 272, 761	254,093 836,987 323,403 565,275 293,524	143,284	313,505 1,168,031 836,487 1,484,032
Income tax after credits	Number of returns		643,423	i	(*) 62,687 58,019 55,805	63,105 61,703 78,781 50,435 35,476	40,811 92,263 21,545 15,373 2,235	361	244,328 267,204 92,263 39,628		3,720,244	,	33,296 338,416 276,016 321,789	314,440 314,967 355,228 360,694 315,676	252,679 585,803 132,013 101,458 14,206	2,752	1,283,955
income	Amount (Thousand dollers)		2,932,948	I	(+) 34,946 65,332 90,206	138,845 164,675 272,440 211,532 176,696	235,829 726,934 268,333 351,745 122,074	39,020	32°,467 1,061,171 726,934 815,376	•	19,207,890	1	1,491 188,768 359,951 628,631	856,644 988,062 1,358,452 1,578,073 1,634,264	1,497,606 4,728,998 1,663,853 2,318,173 804,294	309,862	2,035,485 7,056,457 4,728,998 5,386,950
Taxable	Mumber of returns		651,486	1	(*) 64,283 58,818 56,205	65,897 62,102 80,179 50,435 35,476	41,210 92,437 21,618 15,399 2,240	361	249,915 269,402 92,437 39,732		3,753,753	1	33,296 347,736 283,583 332,432	316,441 315,966 356,431 361,291 316,276	252,679 586,063 132,149 101,623 14,221	2,752	1,313,488 1,602,643 586,063 251,559
Number of exemptions	other than age and blindness	Oklahoma	2,249,200	24,012	56,693 43,643 164,525 162,798 169,477	225,567 206,918 260,898 174,936 128,613	159,101 329,600 77,473 55,220 8,081	1.261	846,714 930,467 329,600 142,419	Pennsylvania	11,224,312	33,410	254,376 206,359 591,676 587,361 670,783	736,233 871,334 1,046,890 1,203,311 1,095,634	913,356 2,112,295 467,806 370,744 51,115	9,128	3,080,197 5,130,523 2,112,295 901,297
Total	number of exemptions		2,361,738	25,607	58,890 47,434 186,192 185,732 179,450	241,6÷6 212,104 269,473 177,930 131,803	161,893 334,772 80,030 58,177 8,742	1,410	924,952 953,203 334,772 148,811	ď	11,728,900	37,875	264,949 221,469 691,257 682,733 746,454	775,125 907,422 1,064,216 1,220,556 1,110,798	926,173 2,139,800 480,157 388,325 55,342	10,332	3, -22, 860 5, 229, 165 2, 139, 800 937, 075
Adjusted	0 Z C		15,018,826	240,782	14,948 27,310 159,712 201,373 236,319	329,593 352,889 524,353 373,448 299,222	391,502 1,104,891 366,725 441,908 146,057	46,920	1,928,473 1,941,413 1,104,891 1,044,049		130,235,247	245,847	74,752 138,079 691,819 899,945 1,257,474	1,523,770 1,782,647 2,339,478 2,715,775 2,689,274	2,401,235 6,971,768 2,243,640 2,882,365 939,036	364,293	11, 928, 991 11, 928, 409 6, 971, 768 6, 795, 079
Number	of joint returns		547,771	5,454	4,392 3,993 30,356 37,860 43,377	56,056 54,528 70,807 45,849 33,754	37, 222 86,924 20,435 14, 273 2,070	321	181,488 242,159 86,924 37,200		2,461,701	7,530	6,799 11,274 62,049 104,104 109,091	147,705 193,708 243,583 289,097 273,710	227,286 551,984 123,924 93,735 12,950	2,472	448,554 227,383 551,384 233,780
Number	of returns		822,578	9,684	46,109 34,685 106,453 80,542 66,882	74,252 63,898 80,378 50,435 35,476	41,210 92,761 21,618 15,474 2,245	362	418.607 271,397 92,761 39,813		4,388,799.2	14,142	234,042 173,457 459,186 354,768 360,821	337,084 324,531 359,843 363,356 316,276	252,679 586,807 132,351 101,650 14,223	2,761	1,933,501 1,616,683 1 586,807 251,808
tax after dits	Amount (Thousand dollers)		3,520,855	1	218 21,607 43,052 81,745	97,002 130,711 186,372 214,991 252,781	224,911 894,150 349,386 508,462 270,119	125,862	243,624 1,009,766 894,150 1,373,315		587,408	ı	(*) 4,813 7,650 14,564	16,900 22,261 30,164 44,394 37,337	39,179 150,209 57,116 92,983 39,089	16,376	43,955
Income tax aredits	Number of returns		3,270,098	1	29,082 271,067 222,435 261,766	225,977 248,128 304,641 307,927 291,660	232,216 625,481 142,085 91,393 13,134	2,4:0	1,010,327 1,384,572 625,481 249,718		588,486	t	(*) 59,697 39,605 47,468	43,717 40,991 51,828 63,612 44,129	40,146 107,847 24,954 17,634 2,017	32 <b>g</b> 94	194,906 240,706 107,847 45,027
income	Amount (Thousand dollars)		17,884,446	1	1,593 153,030 291,963 525,344	613,784 806,998 1,145,403 1,308,804 1,511,357	1,344,808 5,063,648 1,798,808 2,085,149 739,837	272,086	1,585,712 6,117,370 5,063,648 5,117,716		3,075,594	I	(*) 34,104 51,356 96,095	106, 385 139, 282 189, 001 270, 358 224, 847	234,618 857,909 302,755 393,114 110,962	36,138	288,134 1,058,105 857,909 871,446
Taxable	Number of returns		3,295,994	'	29,279 278,122 228,352 265,727	231,268 249,524 305,245 308,928 291,863	232,280 625,609 142,116 91,445 13,134	2,440	1,032,746 1,387,838 625,609 249,801		595,180	1	(*) 61,812 40,768 48,841	43,717 41,621 52,459 63,822 44,129	40,356 108,131 25,030 17,634 2,017	329	199,558 242,387 108,131 45,104
Number of exemptions	other than age and blindness	Ohio	10,344,345	27,086	232,150 168,496 482,556 493,180 516,887	519,549 682,109 957,144 1,089,672 1,016,986	911,104 2,329,154 521,131 337,669 49,155	8,277	2,439,905 4,657,016 2,329,154 918,270	Oregon	1,899,602	*	57,329 49,489 129,230 105,327 105,372	109,496 96,577 174,625 211,707 145,488	144,797 396,918 91,385 62,730 7,600	1,111	506,360 773,194 396,918 163,130
Total	number of exemptions		10,745,932	30,166	240,097 182,600 554,891 573,226 557,392	551, 579 709, 035 976, 497 1, 110, 148 1, 034, 222	917,426 2,358,787 532,795 352,703 52,755	9,248	2,689,950 4,747,326 2,358,787 949,869		1,384,679	*	60,075 51,283 146,184 127,249 114,563	116,670 100,697 175,046 215,196 145,698	147,753 403,243 93,457 66,021 8,110	1,233	627,866 784,390 403,243 169,180
Adjusted gross	income (Thousand		127,909,620	238,093	67,911 121,267 554,146 721,431 992,633	1,095,248 1,441,592 2,019,424 2,316,962 2,487,917	2,214,771 7,461,258 2,412,267 2,581,683 866,897	321,260	13,514,543 10,480,665 7,461,258 6,453,154		14,963,262	(*)	12,552 31,434 134,092 150,160	206,671 235,090 348,143 475,628 373,650	383,881 1,303,336 421,820 500,583 132,734	43,190	1,816,392 1,303,336 1,131,946
Number	of joint returns		2,240,705 1	6,434	7,861 7,618 46,133 75,029 85,501	105,097 144,290 222,119 236,060 251,830	220,152 596,692 136,011 84,983 12,100	2,221	333, 673 1,074,450 596,692 235,890		427,080	•	6,235 22,216 18,173 16,674	19,078 22,699 43,751 52,711 39,765	37,460 102,801 24,100 16,389 1,930	29.4	85,049 196,385 102,801 42,745
110	40		3,846,683	11,495	213,347 152,851 367,051 290,600 285,012	241, 694 261, 905 309, 857 310, 315 293, 020	233,464 626,006 142,330 91,475 13,146	2,445	1,562,050 1,408,560 626,006 250,067		733,744	*	41,047 40,472 89,745 58,710 57,213	45,931 42,252 52,879 63,822 44,129	40,356 108,202 25,030 17,634 2,022	329	336,995 243,438 108,202 45,109
	Adjusted gross income classes		Total	No adjusted gross income	Under \$.00. \$.00 under \$1,00. \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	\$4,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$7,000	\$5,000 under \$15,000 \$10,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$100,000	\$100,000 wider \$200,000	Returns \$5,000 Returns \$5,000 under \$10,000. Returns \$10,500 under \$15,000 Returns \$15,000 or more		Total	No adjusted gross income	Under \$.000. \$-00 under \$1,000. \$1,000 under \$3,000. \$2,400 under \$3,000. \$5,000 under \$4,000.	#, JUU under #; JU00 #, JUU under #; JU00 #, JUU under #; JU00 #, JUU under #; JUU	\$9,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$10,000	\$100,006 under \$200,000	Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or nore

Table 39. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES -CONTINUED

									.0,200.			· u.					
ax after its	Amount (Pheusand dollars)		461,660	ı	132 4,140 9,971 19,722	20,461 22,711 29,761 28,932 36,457	41,054 105,387 35,340 60,956 31,468	9,348	54,425 158,916 105,387 142,932		842,075	1	122 5,927 15,260 31,442	38,842 41,887 53,602 56,377 52,375	47,121 168,655 70,183 127,499 73,612	33,085	91,593 251,362 168,655 330,465
Income tax credits	Number of returns		594,873	ı	13,556 51,497 56,799 72,825	53,207 55,900 55,414 42,761 43,835	42,983 76,624 15,631 11,913 1,694	198	247,884 240,891 76,624 29,474		161,086	'	13,180 84,182 91,760 128,227	101,201 93,107 91,131 84,031 64,758	47,890 123,040 29,990 23,235 3,689	639	418,550 380,917 123,040 57,684
income	Amount (Thousand dollers)		2,522,956	1	828 29,156 66,960 128,115	129,797 149,662 190,348 181,568 223,946	246,478 608,388 186,362 259,304 90,091	20,863	354,857 992,001 608,388 567,710		4,359,451	1	856 41,580 104,839 208,492	249,930 267,00 <b>2</b> 336,617 350,465 321,198	285,238 967,307 368,213 530,979 205,130	71,852	605,697 1,560,519 967,307 1,225,928
Taxable	Number of returns		598,369	ı	13,556 52,070 56,799 73,207	54, 545 56, 282 55, 605 42, 952 44, 026	42,983 76,873 15,631 11,913 1,694	198	250,176 241,846 76,873 29,474		989,150	•	13,180 85,340 94,464 130,161	102,940 93,689 91,325 84,031 64,952	48,278 123,104 29,990 23,235 3,689	130	426,085 382,276 123,104 57,685
Number of	other than age and blindness	South Carolina	2,115,243	9,846	74,596 60,276 140,950 183,855 221,131	171,752 191,310 198,589 154,664 161,397	157,402 275,294 61,120 45,574 6,601	757	862,407 863,362 275,294 114,180	Tennessee	3,397,170	11,322	84,349 114,634 265,815 299,440 380,542	326,509 291,087 275,492 297,932 237,308	169,005 441,727 101,262 84,208 13,918	2,193	1,482,612 1,270,824 441,727 202,007
Total	of IPS	Sou	2,166,527	10,449	76,967 64,549 152,108 193,130 227,123	173,914 195,696 199,162 154,664 163,018	158, 548 279, 756 62, 623 46,941 6,912	826	898,240 871,088 279,756 117,443		3,501,733	13,072	92,238 121,003 289,903 313,276 392,507	335,165 294,178 282,826 298,514 240,587	171,133 447,786 104,034 87,986 14,649	2,402	1,557,164 1,287,239 447,786 209,544
Adjusted	income e (Thousand dollers)		14,399,728	29,668	23,577 38,282 127,765 198,790 298,839	275,497 317,454 363,651 325,044 374,916	406,113 910,665 263,241 335,777 109,019	25,626	1,787,179 910,665 748,803		17,416,336	217,518	21, 190 62, 730 226, 492 329, 778 512, 690	522, 651 520, 582 592, 463 627, 986 551, 421	456,961 1,459,382 507,234 661,460 241,514	83,498	1,658,013 2,749,413 1,459,382 1,549,528
Number	of joint returns		444,490	<b>£</b>	7,007	33,824 42,908 50,967 39,712 40,786	41,967 75,034 14,903 11,256 1,594	179	125,149 216,341 75,034 27,966		751,514	3,054	6,580 12,134 38,197 55,161 82,491	70,540 65,058 68,398 74,400 57,061	45,387 118,552 28,312 22,027 3,452	592	268,157 310,303 118,552 54,502
Number	10		775,529	3,616	63,819 47,511 86,658 77,232 84,540	61,987 58,062 55,796 42,952	42,983 76,873 15,631 11,913	199	425,364 243,817 76,873 29,475		1,263,598	4,412	66,038 79,267 153,958 131,767 147,654	115,978 95,041 91,325 84,031 64,952	48,278 123,168 29,990 23,277 3,690	130	699,074 383,627 123,168 57,729
credits	Amount (Thousand		305,001	ı	(*) 2,430 5,377 9,730	12,104 12,269 12,088 16,581 20,389	21,063 67,293 23,244 45,920 28,960	12,372	29,710 82,391 67,293 125,607		113,325	1	(*) 1,848 1,604 3,606	6,650 7,433 7,833 7,948 7,023	9,796 24,870 9,459 16,579 6,829	1,194	13,726 40,033 24,870 34,696
credits	Number of returns		304,679	1	(*) 29,393 27,814 28,753	33,214 25,425 21,054 22,780 23,112	19,943 46,886 9,820 7,899 1,391	234	126,056 112,315 46,886 19,422		160,746	,	(*) 19,979 8,752 17,784	17,675 19,128 16,375 11,629 10,201	9,250 18,175 4,115 3,193 342	25	68,307 66,584 18,175 7,680
income	Amount (Thousand dollars)		1,510,780	1	(*) 17,329 36,213 62,631	80,114 78,165 74,870 99,168 119,739	121,931 381,618 121,140 184,975 78,629	26,228	196,780 493,873 381,618 438,509		654,494	,	(*) 13,378 11,562 26,368	43,636 52,198 56,610 53,037 45,757	59,537 146,361 51,241 71,515 19,211	2,693	95,073 267,139 146,361 145,921
Taxable income	Number of returns		308,467	ī	(*) 31,623 28,036 28,753	34,218 25,425 21,054 22,780 23,112	19,943 47,189 9,848 7,899 1,391	234	129,513 112,315 47,189 19,450		169,829	1	(*) 21,344 9,401 19,797	18,756 20,426 17,457 12,495 10,418	9,466 18,444 4,115 3,220 3,220	25.5	73,416 70,262 18,444 7,707
Number of exemptions	other than age and blindness	Rhode Island	883,827	(*)	17,492 24,103 50,834 55,082 52,148	86,274 75,300 65,574 78,585 73,850	69, 673 163, 018 35, 223 28, 842 5, 072	752	287,722 362,982 163,018 70,105	South Dakota	666,918	19,481	20,948 19,709 56,802 46,888 69,872	73,750 70,766 63,904 44,041 44,134	30, 648 74, 033 16,922 13,606 1,300	101	307,450 253,493 74,033 31,942
Total	number of exemptions	22	934,825	*	17,492 25,107 60,249 67,014 57,691	92,870 79,315 66,465 81,819 76,080	69,895 164,830 36,445 30,744 5,457	862	322,657 373,575 164,830 73,763	Š	716,640	19,914	23,611 21,656 65,206 56,074 75,980	78,559 76,508 69,495 46,055 44,350	31,080 74,774 17,444 14,382 1,431	106	341,000 267,488 74,774 33,378
Adjusted	income (Thousand dollars)		12,386,510	(*)	6,023 19,202 61,028 87,048 110,900	165,106 146,697 137,603 172,160 195,042	187,336 554,974 163,459 226,819 90,725	30, 692 32, 664	3448,339 838,837 554,974 544,360		1,191,924	216,581	6,002 12,674 51,077 46,876 82,104	103,072 114,003 117,942 93,489 88,713	89,407 219,574 68,887 88,428 21,928	3,018	1285,224 503,554 219,574 183,572
Number	of joint returns		18.,897	(*)	(*) 4,540 7,438 7,246	14,702 18,049 15,733 18,607	16,710 44,348 9,337 7,129 1,260	198	34,595 87,973 44,348 17,981		141,168	4,411	3,245 10,415 10,611 14,245	11,779 14,835 16,525 11,130 10,418	8,534 17,700 3,868 3,091	5%	54,707 61,442 17,700 7,319
Number	10		362,312	*)	16,632 23,880 34,250 34,663	36,305 26,508 21,054 22,780 23,112	19,943 47,189 9,848 7,899 1,391	235	182,274 113,398 47,189 19,451		235, 533	5,926	17, 506 15, 599 33, 989 18, 930 23, 542	22,764 20,643 18,106 12,495 10,418	9,466 18,444 4,115 3,220 3,220	255	138,255 71,127 18,444 7,707
	Alt Layled Marker Income classes		मुंबद्ध न	No adjusted gross income	Wider \$.00. \$.20 gree \$.30 \$.1000 under \$.100 \$.1000 under \$.100 \$3.000 under \$00	##, FC, Inder #, 000 # 1,000 (amorr #, 000 # 1,000 mater #, 000 # 1,000 mater #, 000	\$9,000 under \$15,000 \$11,000 under \$15,000 \$11,000 under \$50,000 \$50,000 under \$50,000	\$100,000 under \$200,000	Returns \$1,000 under \$10,000. Returns \$10,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more		Total	No adjusted gross income	Under \$600 \$500 under \$1,000 \$1,000 under \$3,000 \$3,000 under \$3,000 \$3,000 under \$4,000	\$7,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$5,000 \$3,000 under \$5,000	\$9,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000 \$200,000 or more	Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more

Table 39. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

	Number	Number	Adjusted	Total	Number of exemptions	Taxable	income	Income tax after credits	ax after its	Number	Number	Adjusted gross	Total	Number of	Taxable income	income	Income tax after credits	x after ts
Adjusted gross income classes	of returns	of joint returns		number of exemptions	other than	Number of	Amount	Number	Amount	£0	of joint returns	ілсоше	number of exemptions	other than	Number of	Anount	Number	Amount
			(Thousand dollars)		blindness	en man a r	(Thousand dollers)	returns	(Thousand doffers)			(Thousand doilers)		blindness	returns	(Thousand dollars)	returns	(Theusand dollars)
					Texas									Utah		ì		
Total	3,641,314	2,268,647	23,422,868	10,614,697	10,253,199	2,837,491	14,322,958	2,806,281	2,865,813	338,015	210,965	12,144,554	1,021,435	986,999	268.665	1,159,859	265,893	212,468
No adjusted gross income	26,622	18,292	2199,182	76,206	67,793	1	,	1	1	(*)	(*)	*	(*)	*)	1	1	ı	•
Under \$000 \$500 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	241,887 191,326 430,919 319,510 339,431	23,347 24,228 111,311 130,708 206,423	78,086 151,573 639,121 797,808 1,186,157	318,034 268,585 814,481 759,215 1,009,844	299,900 247,216 751,035 695,052 966,635	27,965 259,810 227,721 274,684	1,520 135,506 256,853 433,411	27,762 256,076 221,599 268,774	215 19,050 37,282 64,950	20,816 23,015 48,812 17,331 19,005	16,408 5,661 11,323	5,975 17,800 70,374 43,796 65,619	22,898 31,324 76,019 39,798 43,031	22,898 31,125 65,617 33,958 43,031	5,558 34,925 10,581 16,724	263 16.274 11.142 29,561	5,558 33,837 10,581 16,724	2,288 1,646 4,499
\$,000 under \$5,000 \$,000 under \$7,000 \$,000 under \$1,000 \$7,000 under \$3,000.	295, 663 252, 652 282, 122 244, 336 198, 717	189,459 178,921 230,778 212,514 180,654	1,335,337 1,387,291 1,840,013 1,826,647 1,694,879	956, 209 799, 714 994, 256 908, 037 728, 910	925,054 775,890 977,310 895,189 724,764	268,387 243,934 277,162 242,173 198,514	572,442 691,636 963,293 1,002,629 1,014,665	262,491 240,453 275,957 240,402 197,116	87,374 106,897 151,953 159,435 166,247	29,775 28,342 24,081 23,669 15,655	15,708 21,895 20,700 21,014 15,655	135,175 156,229 157,239 178,428 133,883	93,352 94,693 85,197 100,059 68,867	88.203 89,942 83,512 98,011 68,867	25,882 25,255 24,081 23,470 15,456	56, 576 68, 710 75, 604 85, 313 66, 455	25,485 25,056 23,485 23,470 15,258	8,698 10,315 11,327 13,638
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$56,000 under \$100,000	158,473 440,210 119,045 85,932 11,354	143,258 415,191 112,278 78,332 10,250	1,499,663 5,291,810 2,031,107 2,430,115 751,456	586,824 1,586,926 431,511 320,709 43,937	1,567,914 421,657 308,602 41,081	158,282 439,640 118,927 85,873 11,325	919,496 3,619,151 1,519,899 1,972,583 640,706	158,060 438,985 118,719 85,488 11,315	153,651 638,909 294,506 479,327 230,978	22,773 46,485 10,466 6,445 626	20,596 44,230 10,352 6,338	215,446 550,975 177,120 178,699 41,085	91,604 194,740 46,957 28,286 2,844	91,008 192,408 46,805 27,204 2,706	22,575 46,485 10,466 6,445 626	117,423 329,318 116,092 134,556 34,304	22,575 46,250 10,429 6,425	19,653 56,713 21.535 30.866 12,060
\$200,000 under \$200,000	2,377	2,062	315,307	8,696	7,808	2,367	268,100 311,068	2,360	122,330	118	108	15,498	475	423	117	12,787	117	5,741
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$1,000 under \$15,300 Returns \$1:,000 or more	1,845,356 1,136,299 440,210 219,449	703,769 946,124 415,191 203,563	13,988,901 8,248,492 5,291,810 5,893,665	4,202,576 4,017,742 1,586,926 807,453	3,952,686 3,951,188 1,567,914 781,411	1,058,567 1,120,066 439,640 219,218	1,399,732 4,591,718 3,619,151 4,712,357	1,036,700 1,111,990 438,985 218,606	208,871 738,181 638,909 1,279,852	159,335 114,520 46,485 17,675	49,462 99,860 44.230 17,413	1333,433 841,225 550,975 418,921	307,647 440,420 194,740 78,628	286,057 431,340 192,408 77,194	93,670 110,837 46,485 17,673	113,816 413,504 329,318 303,221	92.184 109,843 46,250 17,616	17,168 65.510 56,713 73,077
					Vermont									Virginia				
Total	163,376	69,234	1891,121	407,765	384,721	134,667	529,088	132,706	156'66	1,541,143	880,368	10,439,002	4,219,765	4,083,940	1,268,269	6,448,411	1,254,425	1,240,985
No adjusted gross income	*	*	*	*	(*)	1	1	1	-	7,600	1,651	219,798	10,333	9,363	i	,	ŀ	•
Under \$600	11,336 6,869 25,337 19,707 11,505	3,857	4,536 6,148 38,444 52,463 40,106	13,845 9,949 37,381 46,198 26,292	13,073 8,024 33,529 40,472 26,292	(*) 20,761 14,416 9,964	(*) 10,201 20,233 21,030	(*) 20,761 14,223 9,964	(*) 1,451 3,073 3,292	99,409 75,640 166,138 124,563 123,946	5,621 7,041 36,689 35,634 49,283	32,794 60,147 243,947 313,426 431,399	118,352 104,688 301,801 263,210 287,484	114,693 98,491 279,996 244,392 273,249	18,479 106,061 96,282 117,784	1,359 47,961 116,926 198,508	18,479 101.681 93,707 115,209	190 6,669 17,210 29,969
\$5,000 under \$5,000 \$5,000 under \$7,000 \$9,000 under \$7,000 \$7,000 under \$3,000 \$3,000 under \$9,000	19,333 13,324 17,860 5,398 6,739	8,847 (*) 12,851 4,243	86,945 71,394 116,629 39,952 57,171	48,325 25,882 51,597 17,166 28,302	44,476 25,303 49,480 16,204 27,340	17,409 13,324 17,860 5,398 6,739	41,142 46,658 69,199 25,024 30,117	16,253 13,324 17,474 5,205 6,739	6,271 7,832 10,956 3,890 4,854	125,704 110,465 118,479 109,385 96,571	63,420 74,155 90,938 90,663 73,662	567,686 607,489 768,481 818,760 820,314	329,052 342,786 392.085 358,200 321,732	316,022 325,459 384,167 353,544 317,966	118,606 103,811 115,206 109,385 96,571	293,213 314,646 418,124 477,448 503,169	117,029 102,813 114,821 109,385 95,380	46,158 49,129 67,018 78,320 84,611
\$9,000 under \$15,000. \$15,000 under \$15,000. \$15,000 under \$50,000. \$20,000 under \$50,000.	6,167 12,795 3,101 2,831 336	6,167 10,697 3,101 2,572 2,572	58,784 149,114 53,744 81,549 21,571	27,562 46,881 13,730 10,262 1,376	26,983 46,321 13,484 9,682 1,269	6,167 12,795 3,101 2,831 336	35,383 100,427 36,459 63,358 17,637	6,167 12,795 3,068 2,831 2,831	5,716 18,011 6,776 15,425 6,053	81,060 193,819 62,521 44,248 3,820	69,606 176,544 59,694 41,544 3,534	768,868 2,334,335 1,069,782 1,197,246 250,038	285,618 690,795 229,727 165,549 15,456	281,852 681,718 225,240 160,744 14,475	81,060 193,753 62,488 44,201 3,811	479,839 1,569,332 773,849 923,830 202,873	81.060 193,620 62,488 44,176 3,806	81,536 279,929 149,427 216,728 71,879
\$100,000 under \$200,000	43	31	5,804	153	131	43	4,197	43	1,926	620	561	81,412	2,362	2,113	616 155	66,618	616	30,211 32,001
Returns under \$5,000. Returns \$5,000 under \$16,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more.	94,764 49,489 12,795 6,328	21,565 30,965 10,697 6,007	1226,043 343,931 149,114 172,033	184,791 150,510 46,881 25,583	168,475 145,309 46,321 24,616	66,055 49,489 12,795 6,328	92,767 206,380 100,427 129,514	64,707 48,910 12,795 6,294	14,110 33,247 18,011 34,583	719,999 515,960 193,819 111,365	199,339 399,025 176.544 105,460	1,629,601 3,783,912 2,334,335 2,691,154	1,414,921 1,700,421 690,795 413,628	1,336,206 1,662,987 681,718 403,029	457.212 506,034 193,753 111,270	657,966 2,193,226 1,569,332 2,027,887	446,105 503,459 193,620 111,241	100,196 360,614 279,929 500,246
Footnotes at end of table.	See text for		"Explanation of Classifications	iffcations a	and Terms" and	"Sources	of Data, Des	Description of	f the Sample	and	Limitations of	the Data."						

Table 39. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES -- CONCINUED

			Number	Adjusted	Total	Number of exemptions	Taxable	income	Income tax credits	tax after	Mumber	Number	Adjusted	Total	Number of	Taxable	income	Income tax after credits	c after ts
Column   C	Ad usted gross income class:		of joint	income	number of	other than	Tumber of	Amount	Number	Amount		of joint	income	number of	_		Amount	Number	Amount
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,		gii maa	diring of	(Thousand dollars)		blindness	returns	(Thousand dollars)		(Thousand dollars)		returns	(Thousand dollars)	exemptions			(Thousand dollars)	of returns	(Thousand dollars)
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,						Washington			•					Wes	st Vinginia				
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	Total	1,204,794	731,891	19,061,127	3,338,435	3,195,313	1,041,088			1,130,789	560,091		13,287,314	1,583,584	1,530,975	437,627	2,006,901	433,516	373,723
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	adjuste.	3,066	2,503			8,683	1	1	ı	ı	*	*	(*)	*	*	1	1	ı	ı
Part   Part	Under \$.00. \$-20 under \$1,000. \$1,000 under \$1,000. \$1,000 under \$5,000.					54,871 67,273 153,234 162,340 177,925	15,308 87,814 67,856	696 41,318 81,708 137,660	15,308 84,416 64,458 70,108	100 5,798 111,390 20,439	42,970 30,713 75,409 41,166 44,301	5,917 20,090 21,398 23,251	15,222 23,649 112,504 103,563 153,901	57,573 44,637 143,881 104,674 120,605	56,654 39,617 136,634 94,782 113,137	(*) 47,318 27,572 38,172	(*) 23,814 33,503 62,859	(*) 47,318 26,637 35,365	(*) 3,401 4,885 9,634
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$,000 under \$5,000. \$,000 under \$0,000. \$,000 under \$0,000. \$,000 under \$9,000.					208,502 159,894 231,503 273,698 309,177	80,703 69,098 84,061 88,588 87,402	198,765 229,542 331,096 394,872 439,192	78,837 68,547 83,510 88,037 86,852	30,681 37,841 54,285 64,936	46,535 36,315 50,708 42,529 44,064	23,045 30,732 37,650 36,547 41,267	208,236 201,132 328,941 317,726 374,304	127,945 113,785 169,043 165,049 165,971	123,288 112,866 165,501 163,183 162,797	44,497 36,131 50,708 42,529 44,064	105,444 108,278 186,836 183,561 227,666	44,313 36,131 50,525 42,529 44,064	16,540 16,829 30,242 29,668 37,503
1.00   1.00	\$9,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000		67,373 198,473 56,676 33,308 3,258			261,198 761,814 221,130 128,073 13,516	74,381 212,891 59,158 35,137 3,526	441,354 1,751,551 742,408 772,521 200,529	74,197 211,971 58,985 35,007 3,516	75,205 310,255 142,142 179,904 71,716	22,378 58,167 12,174 8,719 1,119	20,327 54,733 11,477 8,345 1,018	213,400 687,525 206,248 244,004 72,477	79,027 199,761 44,748 33,279 4,568	79,027 195,861 43,987 32,263 4,283	22,378 58,167 12,174 8,691	140,264 488,385 157,781 198,914 62,125	22,378 58,167 12,174 8,691 1,119	24,013 86,727 30,702 47,749 22,547
12, 541 110, 710 110,	\$100,000 under \$200,000	135	559	79,688	2,271 492	2,066	607	69,819	135	31,857	175	158 16	22,630	674	611	175	19,919	175	9,307
1,592,420   10,386   41,324,163   4,396,487   1,322,014   4,597,324   1,236,484   1,136,	Returns 45,000 under \$1,000. Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more						326,105 403,529 212,891 98,563	460,147 1,836,055 1,751,551 1,827,101	313,126 401,143 211,971 98,250	68,408 304,714 310,255 447,412	283,719 195,994 58,167 22,211	95,023 166,523 54,733 21,014	1,609,867 1,435,503 687,525 554,419	607,600 692,876 199,761 83,347	570,536 683,373 195,861 81,205	161,466 195,810 58,167 22,184	225,852 846,605 488,385 446,029	157,539 195,626 58,167 22,184	34,496 138,254 86,727 114,246
10, 20 6, 131 723, 974 32, 812 123, 924 4, 524, 163 12, 926, 944 132, 944 1, 228, 163 12, 945 131, 946 13, 945 131, 946 13, 945, 944 131, 946 13, 945, 944 131, 946 13, 945, 944 131, 946 13,						Wisconsin									Wyoming				
10,300 6,151 23,977 13,842 13,724 126,335 67,656 124,971 100 6,724 100 10,187 1	Total	1,592,420	910,385	110,858,994	4,534,163	4,309,687	1,322,014			1,258,684	116,591	73,587	1736,344	324,561	311,740	98,735	456,413	96,160	84,848
9,5,614 9,977 13,889 133,777 115,844 14,62	No adjusted gross income	10,320	6,151	223,977	32,851	28,283	1	1	1	1	*	*	*	*	<u>:</u>	1	1		1
19,046   67,486   611,642   300,627   30,627	inder \$000. \$500 under \$1,000. \$1,000 under \$2,000. \$3,000 under \$3,000.	95,614 76,471 174,701 119,968 143,756	9,957 8,350 25,566 33,456 47,661	33,889 61,834 257,241 296,863 502,531		115,844 92,283 224,283 204,815 288,753	14,492 128,535 93,887 126,740	769 67,656 123,633 250,039	14,291 124,977 90,902 120,629	108 9,534 17,613 38,535)	8,884 6,754 8,201 10,083	2,528	2,425 5,636 12,110 24,309	10,871 8,741 11,271 19,768	10,509 8,560 10,187 16,875	(*) 6,756 8,818	(+) 3,643 9,032	(*) 6,395 7,553	(*) 518 1,030
92,652 85,767 881,714 365,196 360,662 92,652 528,491 92,425 88,327 6,550 6,370 62,640 25,797 65,550 37,834 6,550 286,882 246,577 3,000,489 2,569 27,775 2,047,044 1,000,489 2,000,471 1,000,471 1,00	\$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$5,000 \$6,000 under \$9,000	78,331 119,046 112,556 119,185 104,693	32,165 67,486 79,046 99,244 86,791	352,027 651,643 733,035 894,440 886,320		194,941 310,630 353,972 440,447 378,494	70,039 116,665 110,978 118,783 104,492	188,653 361,926 405,721 485,401 533,395	68,030 115,058 109,773 115,970	30,183 56,896 64,972 77,175 88,291	11,244	9,614 7,808 9,041 6,253 8,425	61,462 62,398 72,979 45,769 92,084	39,572 28,377 41,953 21,545 35,436	33,604 28,196 41,953 21,364 35,436	15,647 10,883 11,212 6,253 10,702	26,888 35,062 36,737 27,038 57,194	15,286 10,883 11,031 5,892 10,702	4,099 5,507 5,861 4,008 9,625
runder \$200,000 187 702 101,681 3,000 2,666 782 80,382 782 35,972 15 12 14,000 1 16,307 14,400,457 1,300,751 1,449,202 5,43,571 2,344,200 25,639 37,800 ander \$15,000 ander \$45,000	\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$50,000. \$20,000 under \$50,000.		85,767 246,537 45,770 31,223 4,351			360,662 982,569 177,980 134,244 18,234	92,652 257,750 47,771 33,627 4,636	528,491 2,047,046 577,984 722,037 244,146	92,452 257,311 47,703 33,551 4,636	88,327 358,796 110,489 170,186 85,577	6,550 13,975 3,228 2,223 2,223	6,370 13,786 2,756 2,104 201	62,640 163,161 53,915 62,517 16,327	25,757 55,219 12,491 8,988 1,025	25,757 54,437 12,277 8,320 979	6,550 13,975 3,228 2,223 2,46	37,834 109,029 39,985 52,844 14,403	6,550 13,975 3,183 2,223 2,223	6,265 18,930 7,765 12,568 5,326
699,160 163,307 1,480,457 1,300,751 1,149,202 433,693 630,950 418,830 95,973 50,919 16,807 196,774 93,619 82,884 33,424 85,560 193,842 205,573 1,314,935 55,556 13,756 13,756 13,756 15,	\$100,000 under \$200,000 \$200,000 or more	784	702	101,681	3,000	2,668	782	80,382	782	35,972 26,032	23	23	2,980	91	85 52	23	2,615	23	1,149
	Returns under \$5,000	699,160 548,133 258,082 87,045	163,307 418,334 246,537 82,207	11,480,457 4,047,152 3,081,185 2,250,200		1,149,202 1,844,205 982,569 333,711	433,693 543,571 257,750 87,000	630,950 2,314,935 2,047,046 1,678,911	418,830 536,339 257,311 86,854	95,973 375,660 358,796 428,255	50,919 45,961 13,975 5,736	16,807 37,897 13,786 5,097	196,774 335,871 163,161 140,538	93,619 153,068 55,219 22,655	82,884 152,706 54,437 21,713	33,424 45,600 13,975 5,736	39,665 193,864 109,029 113,855	31,436 45,058 13,975 5,691	5,662 31,267 18,930 28,989

Table 39. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES -Continued

k after ts	Amount (Thousand dollars)		6,263	1	*	2,173	1,697	1,018	333	2,311 (*) 1,091 1,581
Income tax after credits	Number of returns		16,514	•	î	7,678	4,239	455	10	8,637 (*) 1,070 1,67
псоше	Amount (Thousand dollers)		66,541	1	•	17,235	34,284	8,362	853	15,388 29,301 12,177 9,675
Taxable income	Number of returns		19,177	ī	*	8,671	5,759	709	10	8,637 8,327 1,597 616
Number of		Puerto Rico	103,499	÷	42,824	39,333	18,268	2,304	88	60,068 33,686 7,395 2,350
Total	number of exemptions	Pu	105,487	*	42,824	41,322	18,268	2,304	£ €	62,055 33,686 7,395 2,351
Adjusted	income e (Thousand dollars)		1137,431	*	21,738	48,929	54,044	776,01	1,415	145,413 59,764 19,245 13,009
Number	of joint returns		20,726	*	5,125	9,529	5,495	561	10	10,493 8,327 1,333 573
Number	of returns		29,749	*	13,334	9,717	5,759	<del>\$</del> 099	10	19,209 8,327 1,597 616
its	Amount (Thousand dollers)		138,858	1	(*) 345 1,675 1,434	3,296 4,947 5,140 2,520	4,863	15,634 33,381 14,592	9,397 13,399	6,759 19,879 25,818 86,402
Income tax after credits	Number of returns		99,115	1	(*) 6,438 9,189 8,439	12,150 9,656 10,440 3,723	166,4	6,349 7,036 914	232	36,945 31,746 15,813 14,611
income	Amount (Thousand dollars)		701,765	1	(*) 2,352 12,238 14,105	24,096 31,525 36,556 17,184	30,261	170,987 53,898	27,254	52,830 132,167 145,968 370,800
Taxable income	Number of returns	Operations	103,148	1	(*) 6,438 9,610 9,471	13,495 9,860 10,440 3,728	600,5	6,518 6,518 7,342 938	237	39,743 32,166 16,120 15,119
Number of exemptions	other than age and blindness	ermational	492,412	15,434	58,851 19,087 57,178 48,918 26,850	51,520 26,339 41,048 11,886	16,037	22,550	796	277,838 104,712 55,270 54,592
Total	number of exemptions	Office of International	509,269	15,434	59,945 19,195 61,625 49,247 30,059	54,894 26,339 43,112 11,988	16,140	23,170,27,979.	318	290,399 107,083 55,884 55,903
Adjusted	income (Thousand dollars)	0	11,082,918	25,354	5,319 9,264 32,512 40,009 38,405	69,652 60,385 75,088 28,243	46,710	112,662 208,385 62,282	31,737	1189,807 236,892 203,116 453,103
Number	of joint returns		98,793	2,708	9,421 2,069 10,027 8,651 6,106	11,398 5,922 8,781 3,244	3,592	6,627	170	50,379 23,906 11,971 12,537
Number			169,672	5,712	20,531 12,157 23,084 15,722 11,005	15,475	5,033	7,347	237	103,685 34,742 16,120 15,125
	Adjusted gross income classes		Total	No adjusted gross income	Under \$000 \$-00 under \$1,000 \$1,000 under \$3,000 \$2,000 under \$3,000 \$3,000 under \$4,000	\$4,000 under \$5,000 \$5,000 under \$6,000 \$0,000 under \$7,000 \$7,000 under \$8,000	under	\$19,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000 \$200,000 or more	Returns 45,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Adjusted gross income less deficit.

Foreficit.

NOTE: Detail may not add to total because of rounding.

Table 40. -NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, BY REGIONS AND STATES

				Additio	itional exem	uptions for					Exemptions	s for taxpay	/ers' depend	ents			
			Number of	Taxpayers or or	rs age 65 over	Blindness		-		Exemptions for	for children at home	Exemptions dren not liv	ns for chil- living at home	Exemptions for dependent paren	ons for parents	Other exe	exemptions
Regions and States	5 81	number of exemptions		Number of returns	Number of exemptions	Number of ex	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of sevenptions	Number of returns	Number of exemptions	Number of N	Number or exemptions
	(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)	(6)	(01)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
United States, total	71,653,292	117,050,051	112,850,810	6,553,688	8,411,921	103,161	106,561	33,723,923	76,682,524	30,232,307	72,202,380	606,547	1,074,895	1,781,581	1,885,050	1,103,485	1,520,197
STATES		0000	087 (67 1	2.00	720 24	(*	(*)	541,090	1.125.821	490.506	1.078.542	4.611	8.850	27.246	21.750	24.729	36.700
Alabama Alaska Ari nona	79,635	230,184	126,788	3,549	4,031	1,763		42,170	94,363	37,682	92,295	2,506	5,029	(+)	(*)	19,769	(*) 38,759
Arkansas California		1,636,281	936,700	51,953	68,310	2,265		287,531	629,006	261,021	588,407 7,186,832	95,568	14,433	10,705	10,783	10,492	15,383 163,043
Colorado		2,070,258	1,169,022	62,218	85,112	1,256		349,549	814,869	330,543	791,061	9,431	7,795	6,678	6,752	5,848	9,260
Telaware District of Walnubia	192,127	518,190	300,459	14,927	20,074	(***		131,515	197,548	81,422	189,075	(*) 6,917	(+) 11,054	13,557	13,614	3,478	4,564
Florida	2,219,933	6,087,442	3,527,528	294,782	390,133	4,463		1,019,383	2,104,276	897,923	2,001,459	20,806	31,551	080,09	61,030	40,574	70,236
Georgia Hawaii Idaho	263,518 263,518 235,477	3,792,650 697,666 723,758	2,192,962 394,205 392,909 6,779,568	93,802 11,961 18,982 765,004	113,406 15,690 28,096	(*) (*) (*) (*)		703,997 126,635 110,861	1,483,813 287,717 301,651 4.44,806	624,096 110,255 106,482 1.714,514	296,767 296,341 296,767 4,192,028	15,929	24,378 6,150 1,458 64,405	3,955 8,955 2,395 107,570	14,432 10,149 2,491 112,441	3,163 (*) 58,317	5,077 (*) 75,932
Indiana	1,824,416	5,231,857	2,932,855	171,351	219,679	*		877,520	2,079,076	801,518	1,977,926	23,904	42,199	34,791	36,524	17,306	22,427
Iowa. Kansas Katuoky Louisiana	1,041,285 794,183 975,464 1,028,556	2,954,566 2,251,167 2,800,765 1,079,924	1,649,656 1,75,940 1,587,731 1,665,274	129,945 102,419 75,416 62,066	169,049 133,292 102,239 80,332	1,514 (*) 1,721 (*)	1,514 (*) 1,721 (*)	449,226 348,338 472,815 558,937	1,134,347 841,379 1,109,074 1,333,621	432,590 327,419 433,708 504,948	1,056,029 1,056,049 1,258,378	3,815 5,188 7,951	8,350 6,513 17,782 23,337	9,390 7,161 18,979 16,255	9,499 7,461 20,712 17,104	3,432 8,570 12,177 25,526	4,507 13,376 14,530 34,802
Maine	366,113	1,006,323	567,450	37,899	46,825	£ (	* 3	155,010		136,766	369,427	2,740	20 030	30 678	9,839	55 DG5	20 880
Maryland Massachusetts Michigan Minesota Mississippi	1,562,469 2,189,378 3,081,221 1,339,147 557,871	6,697,530 8,707,992 3,829,355 1,675,607	2,412,686 3,303,617 4,904,171 2,119,928 910,112	103,789 132,598 246,450 128,830 33,143	289,75 289,275 308,006 164,139 44,066	***************************************	(*) (*) (*) 1,174	738,031 876,742 1,445,914 592,009 324,826		802,269 1,304,675 284,635	1,566,562 2,013,762 3,312,245 1,501,242 671,864	11,793 11,793 32,251 7,193 (*)	21,564 62,850 (*)	44,199 73,434 13,632 22,302	75,126 14,960 23,954	18,480 35,554 11,841 17,394	25,688 45,356 13,171 23,814
Missouri Montana Nebrassa Nevada	1,643,243 243,195 243,195 547,340 173,596	4,537,942 681,543 1,490,513 456,819	2,606,370 384,257 859,014 258,280	181,804 20,667 83,289 12,380	236,403 28,064 101,785 15,622	7 * * * * *	* * * * * * * * * * * * * * * * * * *	736,858 112,900 219,910 79,996	1,692,969 269,026 529,432 182,710	663,753 107,118 207,467 75,113	1,602,866 261,209 510,858 176,226	14,159	23,629	29,619	30,625 2,439 6,116 3,054	29,326 1,628 3,239 1,342	35,849 2,340 7,195 1,725 3,066
New Jersey.	2,704,102	7,372,918	4,198,236		332,997	3,414	3,414	1,275,629		1,101,730	2,633,925	12,202	20,608	114,837	124,088	46,860	59,651
New York North Carolina North Dakota	6,955,885 1,630,572 218,879	18,353,721 4,570,896 657,890	10,533,914 2,614,030 346,994	741,963 111,517 30,879	944,452 147,644 39,638	14,962 3,220 (*)	15,872 3,220 (*)	3,227,045 836,353 101,218	6,859,482 1,806,002 271,057	2,729,245 745,706 93,544	6,288,841 1,689,545 258,448	38,436 7,663 3,381	61,399 11,380 5,135	350,616 48,175 2,084	369,265 50,125 2,311	108,749 34,809 2,208	139,978 54,953 5,163
Ohio. Oklahoma. Oregon.	3,846,683 822,578 733,744	10,745,932	6,103,145 1,371,722 1,162,331		393,476	(*) (*)	8, (*) 1,406	1,790,588 398,748 332,044	4,241,607 877,478 737,272	1,637,655 371,076 309,680	4,024,515 844,323 711,098	48,849 c,883	99,934 8,149 9,518	62,197 10,065 8,911	63,986 10,282	41,886 10,725 6,709	53,173 14,724 7,341
Pennsylvania. Rhode Island	4,388,799	11,728,900			497,623	(*) (*)	(*)	1,948,856	4,351,409	1,739,309	4,108,385 318,846	23,524	41,668	122,013	124,632	4,333	76,724
South Carolina. South Dakota. Tennessee. Tensesee.	775,529 235,533 1,263,598 3,641,314	2,166,527 716,640 3,501,733 10,614,697 1,021,435	1,230,370 379,906 2,034,109 5,924,219 549,984	37,738 34,817 83,409 276,661	48,511 48,790 101,222 357,644	2,773 (*) 3,342 3,853 1,090	2,773 (*) 3,342 3,853 1,090	409,666 104,891 647,031 1,924,508 171,307	884,873 287,012 1,363,061 4,328,981 4,37,015	353,442 100,220 567,066 1,754,318 162,002	815,544 281,915 1,258,007 4,111,925 423,580	2,184 (*) 6,906 28,563 3,784	(*) (*) 7,359 45,277 4,796	20,309 3,621 34,320 80,232 2,356	21,434 3,838 37,152 90,382 2,412	33,732 (*) 38,739 61,396	(*) (*) 60,543 81,397 6,227
Vermont Virginia		407,765	235,203		23,043	(*) 2,325	(*) 3,324	60,146	149,518	57,067 685,301	146,388	(*)	(*) 20,102	1,430	1,430	1,400	1,413
Washington West Virginia Wisconsin	1,204,794 560,091 1,592,420	3,338,435 1,583,584 4,534,163	1,941,165 904,822 2,507,872	112,604	140,591	2,531 (*) 2,011	2,531 (*) 2,011	544,873 273,881 700,753	1,254,147 626,153 1,801,815	244,364 244,364 655,236	1,203,533	15,687 3,491 15,123	25,104 6,656 31,177	10,252	10,679 14,184 22,757	13,132	16,832
Wyoming Other areas		324,561 614,756	190,041		12,820	*	*	49,582	121,699	45,929 96,792	238,726	(*) 697 <b>6</b> 5	(*) 6,937	1,761	12,387	1,431	2,697 11,308
RECIONS	8	6	000000000000000000000000000000000000000	000	450				207 134 11	000 107 7	F12 280 OF	377.266	107 000	302 206	210.531	120.056	763,922
Central Mid-Atlantic Midwest North-Atlantic	10,983,114	28,818,961 30,549,943 30,314,923	15,432,724 15,660,700 17,249,308 17,502,279	908,544 1,231,097 1,225,098	1,170,009	13,561	15,674	4,965,252 4,826,648 5,108,611	10,973,659	4,376,934 4,426,668 4,434,085	10,262,918 11,196,828 10,462,259	68,086 89,539 65,309	125,286	328,170 193,167 451,422	343,932 202,548 473,813	192,062	241,524 153,127 201,073
Southeast Southwest Western	8,819,942 8,000,924 11,105,636	24,635,742 23,306,020 30,740,935	14,507,190	703,445	907,957 875,658 1,239,809	17,831	18,873		9,568,122 9,389,814 11,974,417		8,892,242 8,937,804 11,253,991		86,575 117,571 243,084	238,033	249,877 155,605 236,361	222,347 129,655 154,692	339,428 178,834 240,981
Other areas	199,422	614,756	- 1		18,839	*	*		269,357		238,726	- 1	6,937	9,880	12,387	6,607	11,308

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 41. --SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS [Table and nontaxable returns]

Adjusted gross income
Number of
(B dollars)
+
334,011,415 39,389,142 274,180,386 3
1.812.031 218,782 1.574,241 1.899,778 238,260 1.619,953 679,413 87,717 574,953
1,514,554 197,652 1,291,188 3,943,934 425,083 3,374,826
3,489,697 427,394 2,958,297 418,559 58,537 351,172 541,189 79,869 440,148 738,725 91,893 596,149
89,957 91,019 83,497 204,592 930,300
139-858 1.058-904 424,943 2.973,311 108,313 715,317 84,334 521,345 75,272 467,390
692.167 116.452 831,458 8.797 632.167 96.023 514.056 7.422 522.975.733 2.524.002 19.085.27 165.392 5.954.533 670,148 4.945.495 4.66.827
687.181 102.861 602.402 7. 355.818 58.062 315.769 4. 24. 34.310 292.829 4.368.851 24, 3766.086 4.55.623 3.086.375 54.
900,989 110,524 719,501 10,091 2,260,396 265,320 1,925,313 22,886 3,063,304 9,005 12,708,315 1,381,738 10,830,394 83,998
643,355 87,037 547,950 5,86 628,709 91,538 543,348 7,32 735,382 96,018 630,744 8181 570,634 7,141 640,423 7,144 1,099,984 110,980 901,239 12,43
1,214,932 142,174 820,214 19,038 749,340 85,481 633,468 5,600 11,818,487 126,734 1,551,599 27,214 887,852 115,282 698,791 14,762 1,526,183 212,141 1,432,152 12,560
1,403,152 175,762 1,119,961 13, 1,444,087 203,800 1,176,045 15, 662,798 102,121 580,490 7, 1,1115,668 12,729 52,039 11, 1,921,497 214,995 1,527,682 16,
1,496,795 184,317 1,224,410 16, 4,883,132 577,325 4,037,364 65, 533,157 76,705 449,783 7, 2,933,508 243,346 25,
72.257 146,666 225,107 76,517 204,428 112,757
91,196 113,448 99,984 82,866 2,408,050

Pootnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 41. --SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS.--Continued [Taxable and nontaxable returns]

11.5 largest standard on trop. litan statistical	Number of	Adjusted gross income	Salaries e	and wages	Business ne	net profit loss	Farm net p	profit	Partnership net profit or loss		Net gain loss from s capital a	sales of assets	Domestic Tota	and foreign	dividends re Dividends in gross inc	scrived adjusted come
areas and standard consolidated areas	returns	deficit) (Dousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Phousand of the dollars)	Number of returns	Amount Thousand	Number of returns	Amount (Pausand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)
	(1)	(7)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	116)
Louisville, Kentucky and Indiana. Madison, Wisconsin. Amephis, Temessee and Arkansas. Mismi, Flirida. Mismikee, Wisconsir.	278,376, 90,222 233,095 407,458 546,412	1,978,726 725,867 1,583,707 2,673,246 4,217,591	254,157 80,167 217,585 352,429 492,906	1,603,568 583,564 1,329,151 2,121,161 3,529,110	26,504 7,630 18,553 35,618 39,229	131,370 40,332 96,991 162,978 206,126	6,411 4,068 3,815 1,675 4,400	2,125 8,281 3,451 15,007 5,902	5,234 2,433 8,834 12,605 8,310	55,895 21,710 45,571 76,417	22,118 13,244 15,133 56,050 67,725	27, 273 20, 806 32, 544 119, 200 89, 943	42,760 18,647 30,001 72,037 97,302	68,807 16,382 28,436 123,428 130,013	26,049 11,648 16,881 48,372 52,311	64,649 14,693 26,148 116,168 121,611
Minnescolis-St. Paul, Minnesuta M.blle, Alabama Maskville, Tennessee New Hayer, Jonnectard. New Univens, Louisiana		5,003,243 723,992 1,245,311 1,046,952 2,449,176	598,610 103,043 168,226 120,507 307,752	4,215,071 600,523 1,033,357 843,850 2,073,100	48,679 10,425 13,843 9,745 26,262	219,844 43,016 70,443 55,891 114,913		3,457 1,672 13,262 (*)	18,416 1,891 3,683 4,098 6,982	112,721 24,243 38,714 19,242 67,632	87,793 6,216 13,483 22,407 28,211	140,296 16,919 33,904 41,001 39,045	115,234 11,926 22,006 36,515 36,169	147,054 14,314 29,340 53,864 56,962	60,310 6,227 10,988 22,239 21,162	136,944 13,423 27,575 50,283 53,102
New York, New York Newark, New Jersey N'Apport New-Hampton Virginia Nerfolk-Pertsmouth, Virginia Oldshome City, Oklahome	4	39,326,491 6,144,408 627,748 1,428,319 1,412,609	4,176,510 638,288 89,272 204,444 179,701	29, 888, 330 4, 895, 962 581, 398 1, 265, 907 1, 184, 849	314,641 47,832 3,308 11,346 26,866	1,884,243 304,775 19,433 56,867 97,866		13,480 (*) (*) (*) (*) 17,819	164,464 22,270 1,743 1,765 5,603	,328,930 168,506 11,973 20,562 35,639	691,806 95,942 5.761 11,890 17,797	,963,621 198,356 4,782 15,658 28,837	1,048,506 176,695 9,072 18,486 22,007	2,055,215 254,384 4,953 22,851 29,093	662,667 112,455 3,652 9,927 11,591	1,945,633 236,015 4,246 21,044 26,735
.matha, Netraska and Iowa Urlandc, Florida Paterson-Ulifon-Passaic, New Jersey Persacola, Florida Perria, Illinois		1,297,957 921,603 4,505,591 476,372 915,024	152,675 120,440 463,533 69,199 107,556	1,018,353 768,428 3,659,604 430,952 729,152	14,085 12,841 37,994 3,457 12,526	77,457 50,234 237,844 16,094 60,637	4, 346 (*) (*) 5,461	11,725 80 (*) (*) (*) 15,955	5,764 4,470 16,992 1,554 2,800	31, 304 24, 647 106, 633 12, 460 23, 549	15,329 17,250 78,379 4,329 12,625	47,924 24,602 157,290 9,555 13,732	27, 322 19, 888 140, 485 6,932 23,530	40,278 25,526 140,495 3,110 20,035	16,838 12,509 87,690 2,224 12,057	37,797 23,712 126,194 2,770 18,075
Philadelphia, Pennsylvania and New Jersey Phoenix, Arizona Pittsburgh, Pennsylvania Portland, Gregon and Washington Providence-Pavtucket-Warwick, Rhode Island and	-	13,116,040 2,188,837 6,097,178 2,484,466	1,597,473 280,133 756,491 305,035	10,793,871 1,830,130 5,020,502 1,980,076	121,140 26,205 61,817 33,135	695,493 119,877 343,221 160,603		2,845 2,845	30,661 9,197 118,958 9,741	281,823 43,204 118,948 88,115	181,855 46,691 94,950 55,172	330,905 58,278 93,257 87,045	306,633 54,260 160,236 64,151	527,404 64,813 257,434 70,090	31,895 31,895 94,637 37,764	496,118 59,461 240,929 64,246
Reading, Pennsylvania Rethmond, Virginia Rothester, New York Rockford, Illinois Surramento, Galifornia	102,527 102,527 176,194 314,623 91,831 275,985	706,999 1,315,920 2,576,919 692,660 2,123,383	290, 733 90, 733 165, 153 294, 668 80, 686 249, 267	2,145,704 2,145,704 567,725 1,826,293	8,758 10,062 20,658 7,213 19,329	40,441 58,208 118,011 36,576 90,154	2, 98, 1 1, 630 1, 630 6, 836 83, 186 93, 186	3,753 1658 8,587 5,191	(*) 3,929 5,853 (*) 14,947	(*) 33,645 47,851 (*) 41,744	10,777 20,699 40,010 11,643 42,158	14,878 43,302 60,716 17,288 52,846	19,429 31,450 73,714 16,831 49,545	24,553 70,666 94,672 18,843 32,398	9,492 18,929 39,018 9,515	22,607 67,911 88,055 17,636 27,692
St. Louis, Missouri and Illinois Salt Lake City, Utah San Autonio, Texas. San Bernardino-Hiverside-Ontario, California San Dago, Gallfornia		6,370,027 1,133,322 1,418,296 2,421,778 2,851,755	750,758 145,489 203,119 307,459 338,309	5,275,179 930,456 1,152,680 2,059,662 2,286,162	56,384 115,845 21,382 34,593 38,048	308,791 64,904 82,936 120,042 158,961		13,537 11,533 19,354 16,437 209	15,133 5,806 5,374 9,723	58,373 26,938 34,571 55,996 53,280	101,959 19,607 24,464 50,599 65,661	169,489 31,748 34,128 67,285 114,753	155,536 29,928 30,383 47,665 73,534	252,050 33,160 53,146 43,874 93,087	90,305 14,197 16,648 22,359 38,368	237,144 30,873 49,735 39,491 86,462
San Francisco-Oakland, California San Jose, California Scratton, Pennsylvania Scattle-Everett, Washington Shreveport, Louisiana	Ļ	10,137,490 3,175,544 470,633 4,377,081 600,547	1,083,255 334,847 77,494 474,712 86,474	8,012,690 2,663,728 377,619 3,613,475 483,400	101,145 34,567 7,042 44,878 7,266	592,467 192,292 34,791 249,960 29,600		113,221 1,670 (*) 6,300	39,259 11,810 1,278 24,797 3,543	295,938 56,115 12,092 101,675 26,153	193,914 57,529 5,415 70,924 8,055	349,345 86,367 12,894 119,593 22,805	297, 687 72, 690 12, 414 87, 536 12, 408	436,798 59,315 17,519 87,574 13,560	183,544 30,977 5,852 49,848 3,688	407,563 52,751 16,393 79,434 12,369
South Bend, Indiana Spokma, Washington Spirigfiel-Chicopee-Holycke, Massachusetts and Connection Spracuse, New York		722,125 640,949 1,246,418 682,836 1,474,588	92,982 76,983 158,589 79,016 182,887	608,471 506,100 1,014,548 489,270 1,238,388	6,005 9,250 11,706 11,445 17,672	32,360 44,859 75,431 56,571 81,882		5,836 4,285 (*) 8,848 4,890	(*) 1,775 2,782 4,141 5,016	(*) 19,090 23,852 37,843 38,883	7,911 15,879 19,841 15,843 14,300	9,220 12,139 18,653 14,481 17,692	13,894 17,214 36,267 20,431 31,043	14,779 17,273 47,667 13,750 26,235	5,149 9,750 15,887 9,455 18,608	13,744 15,656 14,604 11,726 23,524
Tacoma, Washington. Tampa-St. Petersburg, Florida Toledo, Ohio and Michigan. Trenton, New Jersey. Tueson, Arlzona.		963,736 1,873,588 1,757,147 891,385 683,540	116,814 249,508 211,769 102,660 90,793	818,184 1,381,261 1,437,652 705,746 505,104	9,649 31,518 18,669 8,281 9,813	55,198 118,495 93,764 61,141 47,252		1,690 9,907 (*)	3,147 8,488 5,008 2,724 2,378	18,925 50,008 33,615 19,997	18,866 45,557 19,313 13,350 17,505	17,139 60,503 30,149 24,506 23,273	17,572 67,865 39,626 23,512 22,531	13,326 106,684 56,982 42,412 35,926	9,662 45,141 21,650 15,118 14,082	11,804 99,615 53,982 40,203 33,824
Tules, Oklahoma Utica-Rome, New York Washington, D. C., Maryland, and Virginia West Palm Beach, Florida Wichita, Kansas	٦,	1,211,387 797,257 8,535,408 710,437 974,378		987,962 677,057 7,299,016 452,952 825,279	19,521 9,030 62,928 12,091 14,804	69,932 43,056 335,737 47,216 49,790	4,281 3,078 5,260 (*) 5,918	18,329 10,410 18,401 (*) (*)	2,368 2,368 26,276 3,357 2,434		23,243 12,906 121,745 18,664 19,867	42,785 15,356 219,463 45,987 21,767	20,339 16,276 196,358 21,980 20,368	36,055 16,054 222,615 76,144 20,689	11,253 10,023 115,166 16,134 10,481	34,006 14,497 204,829 73,570 18,800
Wilkes-Barre-Hazleton, Pennsylvania Wilmington, Delaware, Maryland, and New Jersey Worcester, Massachusetta York, Pennsylvania Youngstown-Warren, Ohlo		737,766 1,424,123 753,511 689,681 1,347,592		621,580 1,162,196 609,579 569,745 1,165,075	11,375 10,399 8,004 9,458 14,998	48,646 54,724 41,278 48,715 69,983		1,380. (*) (*) 1,475	2,260 2,149 2,885 1,610 2,786		6,272 18,458 10,221 9,376 14,443	9,500 32,943 13,128 12,074 10,813	15,873 36,841 17,254 14,925 25,689	26,579 123,338 20,855 18,859 24,577	12,862 17,988 13,157 8,715 11,711	24,846 120,418 19,087 17,444 22,200
STANDARD CONSOLIDATED AREAS New York-Northeastern New Jersey Chicago, 111Inois-Northwestern Indiana	6,333,857	53,585,214 24,601,916	5,744,425 2,736,143	41,577,116	425,145 177,954	2,575,728	5,494 1	115,562	212,215	1,647,608		2,384,824	453,027 551,189	2,525,345	913,343	2,374,624

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 41. --SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARO METROPOLITAN STATISTICAL AREAS --Continued [Taxable and nontexable returns]

	navier received	7007000	LC	0000	10	880	Standard	deduction	Itemized (	deduction	Taxable	lncome	cred	edits
125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount ( Phousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount ( Thousand
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(59)	(30)
Total	19,379,252	10.121,846	3,636,044	1,066,807	244,672	308,421	23,064,926	12,315,746	20,169,578	42,689,172	36,962,089	213,423,624	36,666,612	43,860,627
	93,881	41,444	13,915	11,259	1,340	212	127,044	71,169	108,341	197,652	200,218	1,149,669	197,755	227,348
Albuquerque, New Mexico Allentown-Bethlehem-Easton, Pennsylvania and New Jersey	41,071	19,036	11,099	10,351	£	***	137,838	30,392	41,108	128,089	16,435	417,728	75,466 190,018	184,905
California	153,664	66,889	29,706	8,621	2,117	7.190	245,126	120,202	211,247	477,925	395,538	2,228,133	395,338	747,790
Georgia and South Carolina. Texas. eld, California	18,338 36,116 37,839	23,618	4,867 8,153 11,879	1,621	(*) 1,821 (*)	(*) 3,256 (*)	34,259 61,873 50,397	33,339	29,052 27,578 52,826	55,121 51,608 109,922	49,772 67,590 80,550	243,127 343,089 431,436	48,745	47.255 71.048 83,380
Baltimore, Maryland	276,540 36,709	125,907	37,600	18,549	3,968	3,001	449,761	24.095	291,768	578.608 96,886	88.321	3,413,706	88,321	667,668 86,490
Beaumont-Port Arthur-Orange, Texas. Binghamton, New York and Pennsylvania.	29,533	15,567	6,186	3,192	1,435	3,549	60,218 58,030	34,982	39,446	72,639	78,621	425,462	77,182	84,955
Birmingham, Alabama	71.939	25,054	15,356	16,512	(*) 2,676	3,238	99,834	301,389	119,292	208,004 958,586	181,023 887,069	909,661	180,601	1,050,361
Rridgeport, Connecticut.	87.382	43,803	48,209	5,938	1.244	070	235,833	53,721	63,563	124.208	138,140	861,391	137,954	172,659
Garlon.Ohio Charleston, South Carolina Charleston. West Virginia	21,888	7,935	10,468	9,001 2,743 5,945	(*)	<del>(1)</del>	70,322	41,128 26,631 31,374	47,655 39,318 24,701	80,691 68,971 44,917	73,020 73,020 64,905	316,497 348,499	72,638	108,245 58,294 67,772
Charlotte, North Carolina. Chattanooga, Tennessee and Georgia Chicago, Illinois	34,546 27,023 1,303,052		7,994	4,986	(*) (*) 7,359	(*) (*) 6,736	61,028 60,254 1,695,621	31,462 28,081	63.215 43,641 1,056,414	133,293 79,105 2.236,302	105,631 85,502 2,408,892	603,160 381,773 15,612,013	104,271 85,437 2,396,985	119,545 77,614 3,315,609
and Indiana	230,105		45,849	21,227	631 1,036	1,142	315,221	172,028	188,396	356,118 631,847	432,431	2,288,353	431,065	461,534
Columbia, South Carolina Columbus, Georgia and Alabama Columbus, Unio Columbus, Unio Columbus, Unio Columbus, Unio	29,100 15,151 131,183 23,737 163,175	7,485 3,918 60,311 15,429 85,579	4,109 3,476 25,207 9,630 44,752	3,983 1,533 14,169 3,844 19,868	1,705 2,249 11,486	(*) (*) 77 8,213 27,171	58,475 37,905 172,347 59,113 292,594	31,123 17,838 96,252 35,141 165,336	49,937 22,590 143,233 36,140 199,640	84,409 43,432 268,870 61,062 411,614	83,122 50,113 275,909 69,690 415,762	399,847 210,995 1,580,463 346,022 2,440,868	83,122 50,113 273,586 69,662 412,233	74,431 42,222 310,651 68,541 509,063
Davenport-Rock Island-Miline, lows and Illinois Dayton, Otio Penver Colorado	58,148	27,918	8,696 26,827 42,795	9,436	(*) (*) 5,534	(+)	69,360 167,954 186,732	38,924 99,105 93,781	52,332 115,698 215,879 56,560	95,455 205,480 462,942	102,003 246,485 334,147 85,220	577,762	101,558 245,875 332,577	113,264 297,944 371,410
Detroit, Michigan	682,055	320,282	97,417	28,361	4,083	617	771,488	427,873	735,872	1,407,070	1,346,343	8,469,202	1,336,317	1,738,808
Duluth-Superior, Minnesota and Wisconsin E. Paso, Texas Erie, Pennsylvania Erie, Pennsylvania and Kentucky Flint, Michigan	41,087 30,488 42,029 29,400 52,016	17,003 13,354 15,347 11,410 24,070	3,722 9,077 9,252 5,422 8,974	1,326 411 1,983 4,458 3,547	1,253	1,504	54,393 67,515 63,852 41,265 62,384	30,922 41,136 46,091 21,521 38,152	43,568 29,241 38,929 38,998 65,895	74,364 48,765 64,770 61,957 121,200	83,276 72,164 94,609 72,433 111,959	380,858 351,073 457,551 354,004 702,600	81.301 71,920 92,942 71,805 111,576	68,524 70,930 88,136 69,331 139,052
Fort Lauderdale-Hollywood, Florida.	38,732	16,456	12,452	1,750	( <del>*</del> (*)	(£) (£)	48,338	26,966	87,012 42,915	179,137 87,135	147,414	734,476	82,623	150,571
Port Worth, Vexas Fresno California Gary Hammond-Bast Chicago, Indiana	51,851	36,38	24,474 12,474 12,934	6,935 7,931	760'(*) (*)	(* (* (* )	74,953	79,308 38,996 78,213	58,579	108,095	109,029	1,166,303		103,687
Orand Rapids, Michigan Greensboro-High Point, North Carclina Greenville, South Carolina	79,391	42,652 38,027 8,942	13,715	7,813	££?	£ 12 1	91,482	44,101 59,021 30,100	101,639	174,445 199,784 83,760	163,849 173,097 84,380	869,908 865,538 382,397	161,354	175,655
, Pennsylvania	142,048	15,866 62,321	19,714		* *	* 3	144,365	78,830	95,193	201,569	205,601	1,313,062		277,138
Homolulu, Hawaii Houston, Texas Houston, Texas Todamapolis, Indiana Todamapolis, Indiana	96,097 203,467 32,114 136,555 24.063	36,846 95,652 12,217 75,612	22,626 65,671 9,893 28,826 5,681	21,511 10,815 7,030 23,593	(*) 15,393 (*) (*)	35,517	109,152 383,474 56,164 215,737 40,454	222,317 222,317 30,909 120,503 18,742	236,585 27,499 156,004 37,500	216,101 496,464 41,896 301,847	166,095 516,695 69,099 319,561 63,394	944,629 3,172,236 332,241 1,901,367 278,728	166,038 514,528 68,915 316,220 63,199	188,950 674,851 63,101 381,501 54,226
Jackson, mississippe Jackson, Jackson, Proposition	49,389	28,861	7,827		*3	33	85,573	43,498	73,070	135,075	124,283	638,175	123,159	134,513
Jersey Oily, New Jersey Johnstown, Pennsylvania Kansas City, Missouri and Kansas	23,127	7,651	8,168		3,907	3,215	56,968	32,223	255,530	39,271	68,391 382,130	300,736	67,595	54,631
Knoxville, Tennessee Lancaster, Pennsylvania	43,349	17,603	10,050		ŶŶ	Î	71,856	34, 943	31,833	86,158	102,088	488,397	101,700	96,633
Lansing, Michigan Little Rock-North Little Rock, Arkansas	33,427	22,005	10,699	3,112	1,540	(+)	68,015	37,434	55,650	107,345	107,587	597,379 406,412	107,023	76,982
Orbida	1.174.784	11.203	7,5		*	(*	72,347	Cy. 1-1-1	44.1311	22 6553				PAGE 1 11 17 17 17 17 17 17 17 17 17 17 17 1

See text for "Explanation of Classifications and Terms" and "Sources of Cata, Description of the Sample and Limitations of the Data." Footnotes at end of table.

Table 41. - SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS - Continued

	Interest	Interest received	Rent net	t income loss	Royalty no	net income loss	Standard d	deduction	Itemized de	deduction	Taxable	income	Income tax	after
.22 iargest standard metropolitan statistical areas and standard consolidated areas	Number of	Amount	Number of	Amount	Number of	$\vdash$	Number of	Amount	Number of	Amount	Number of	Amount	Number of	
	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)
	(71)	(18)	(19)	(20)	(21)	(22)	(23)	(54)	(25)	(20)	(22)	(28)	(62)	(30)
Louisville, Kentueg, and Endiana. Wadistin Wisersin.	101,201	41,501	16,490	6,883	(*)	(*)	150,773	76,728	127,359	243,839	243,283	1,220,276	240,715	240,853
Momphis, Tennessee and Armansas. Miami, Florida		31,749	14,059	18,681	1,482	508 (*)	124,092	63,048	108,756	191,488	184,827	1,695,210	184,281	363,229
Milwauke, Wisconsin		112,544	46,807	18,702	(*)	*	306,457	171,098	237,468	500.772	469,311	2,687,699	467,268	520,181
Minneaptisest Faut, Minnestra Makile Alabama		16.160	6.138	787	2,395	3,232	58,555	28,284	55,202	96,534	91,882	3,075,452	91.323	618,769 78,940
dashville, lenneseer Her Haven, Johnstieut New Griegns. Louislans	72,077	35,415	14.239	1,204	(*)	(*)	73,333	40,697	56.124 130.508	105,176	114.607	712,324	113,625	146,400
New York, New York.	CV.	ri	313,080	44,840	12,197	26,128	2,082,819	1,055,169	2,515,655	6,355,350	3,981,247	25,259,286	3,951,017	5,773,063
Rewport News-Hampton, Virginia N. Prol - P. Tismouth Virginia	31,979		6,975	1,347	· · · · · · · · · · · · · · · · · · ·	(*)	51,169	24,653	39,815	81,469	76,475	370,640	76,475	68,912
Oklahoma City, Oklahoma			20,577	4,762	12,429	12,516	96,608	48,850	99,121	199,674	160,746	963,459	159,547	168,924
Cmiha, Hebraeka and Luwa O'Alando, Florida Paterson-Clitton-Passado. Hew Jersey	71,381	39,187 24,343 141,158	20,752	8,533	££		93,452	50,353 31,378 135,082	81.675 68,503 259,813	160,311	111,386	816,675 543,888 3.036.386	141,095	167,735
Pensaccia, Florida Peoria, Illincis			7,576	5,071	÷ ÷	Î.	37,958	20,203	34,926	64,722	62,220	266,647	62,191	47.963
Philadelphia, Pennsylvania and New Jersey. Phoenix, Aribons			111,424	51,337	2,102	1,592	131,173	457,147	857,817	1,565.809	1,526,000	8,431,936	1,512,795	1,721,028
Pittsburgh, Pennsylvania Portland, Oregon and Washington Poviland, Oregon and Washington	383,845 178,302 167,184	151,250 74,592 62,829	67,677 28,132 36,804	34,316 16,549 4,595	1,971	786 (*)	179,877	297,588	320,160	593,810 323,416 204,495	717,485	1,580,053	715,766 276,184	313,952
Reading, Penusylvania Richmond, Viryinia			7,780	2,878	£3	*3	65,603	37,449	36,917	797,93	89,582	465,417	89,518	90,619
Rochester, New Yir. Rockford, Illinis	161,827	17,267	22,410	10,903	1.061	1,040	175,081	24,343	138,862	312,368	277,190	1,686,351	276,477	337,957
Sacramer, Jail Para		54,247	30,806	1,544	(*)	(*)	133,534	71,552	139.316	293,400	235,346	1,330,863	233,138	250,602
Salt Leve City, Utah.	68,260	27,240	16,503	1,012	(*)	(*)	67,702	31,040	186,596	196,418	135,684	4, 126, 995	135,010	119,223
San Altonio, Takas San Bernadino-Riverside-Ontario, California San Diego, California			37,530 41,403	113,477	2,581	1,644	137,546	68,253	199,920	419,459	288,155	1,399,713	285,659	256,739
San Francisco-Jakland, California San Jose, California		359,255	128,738	31,538	6,078	6,477	621,218	340,858	591,685	1,434,129	1,061,218	6,626,653	1,047,067	1.367.764
Stranton, Pensylvania Seatlle-Everet, Washington Shrevenor Inifilms	31,708	11,832 140,705 16.618	44,734	12,246 9,845 2,785	(*) 2,239 2,964	1,351	59,921 287,620 55,253	29,480	24,275	40.399	69.069 469.549	2,947,460	69,069 465,985 78,260	56.451 522.439 72.388
South Bend, Indiana		17,060	8,619	4,431	(*)	*	62,240	796,78	38,222	62,770	82.330	475,132	82,330	92,901
Spokane, Washington. Springfield-Nicopee-Holyoke, Massachusetts and Connecticut. Stockton. California	48,061	44,445	21,261	5,205	¥£.	£££	102,444	33,955 55,146 26,150	37,501 75,887 47,427	132,734	80,017 147,594 74.826	345,538 768,857 415,312	146,630	76,256 149,436 79.244
Syracuse, New York		39,337	18,781	6,065	*	<b>(</b>	114,059	62,218	84,492	164,395	174,613	928,907	172,387	176.270
Tacoma, Washington Tanga-St. Petersburg, Florida Toledo, Ohic and Michigan	62,729 138,588 118,094	31,564 92,004 61,766	10,510 31,421	375	(*) 1,045	767	165,255	43,702 82,994 76,631	53,572	91,793	245,844	1,097,668	239,933	214,647
Trenton, New Jersey. Tucson, Artiona		24,162	8,528	6,553	(*)	(*)	54,227	30,888	52,221	100,119	94,176	603,234	94,176	81,353
Thisa, Oklahoma. Utica-Rome, New York.			21,144	8.339	4,149	5,734	90,291	45,394	81,013	152,480	142,351	758,266	142,151	154,848
Washington, D. C., Maryland, and Wirginia. West Palm Beach, Florida. Withta, Kansas.			7,697	17,755	3,389	(*)	593,225	316,677 28,860 32,532	410,970	1,020,184	862,213 78,431 123,480	5,"52,662 460,921 598,754	852,886 77,389 121,313	1,184.471 106,073 116.878
Wilkes-Barre-Hazleton, Pennsylvania		16,975	13,199	2,136	*	(*)	92,069	51,674	36,531	56,327	106,724	452,741	105,337	85,565
Wilmington, Delaware, Maryland, and New Jersey.		24,103	10,084	3,905		¥ ¥	102,217	54,995	39,627	172,566	141,338	941,193	140,863	214,117
York, Penusylvania Youngstown-Warren, Ohio	40,615	16,764	7,032	2,559	* <del>*</del> *	££	70,640	40,079	33,267	49.870 137,566	90,042	440,340	167,023	83,615
STANDARD CONSCLIDATED AREAS														
New York-Northeastern New Jersey	3,343,307	2,732,253	248,687	85,963	14,719	29,836	3,002,713	1,557,207	3,322.840	2,390,693	5,479,192	34,695,593	5,437,492	7,745,357
See text for "Explanation of Classifications and Terms" and "Sources of Data, Descri	"Sources of Da	ata, Descrip	tion of the S	ample and Li	mitations of	the Data."								

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(\*) An asteriak in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

\*Deficit.\*

Table 42. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

	Number	Number	Adjusted	Total	Number of exemptions	Taxable	income	Income tax after credits	ax after its	Number	Number	Adjusted gross	Total	Number of	Taxable	income	Income tax	after
Adjusted gross income classes		of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	to.	of joint returns	income (Thousand dollers)	number of exemptions		Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)
					Total								[ A ]	Akron, Ohio				
Total	43,372,143	23,925, 794	1334.011,415	118,074,508	112,998,705	36,962,089 2	213,423,624	36,666,612 4	43,860,627	235,879	152,336	11,812,031	686,612	654,149	200,218	1,129,669	197,755	227,348
No adjusted gross income	137,644	76,090	2986,985	369,386	327,698	ı	ı	1	ı	*	(*)	<b>(*</b>	(*	(*)	ī	1	١,	t
#500 under \$1,000. \$500 under \$1,000. \$1,000 under \$2,000. \$5,000 under \$3,000.	2,252,657 1,801,618 4,158,560 3,220,744 3,128,956	112,437 574,220 803,976 944,297	748,194 1,438,171 6,182,805 8,039,501 10,946,242	2,561,648 2,320,253 6,578,886 6,311,410 6,758,622	2,472,323 2,187,783 5,716,102 5,474,804 6,177,622	350,247 2,961,387 2,538,999 2,804,384	20,971 1,535,525 3,110,566,8 5,251,469,8	348,008 2,902,648 2,453.086 2,737,258	2,928 217,366 451,764 809,023	14,683 6,465 20,874 9,796 20,480	8,069	5,453 4,860 32,144 24,679 71,512	15,276 7,256 32,099 25,587 49,645	14,881 6,663 27,954 18,876 42,738	(*) 20,012 18,333	(*) 15,499 30,397	20,012 16,360	2,265
\$5,000 under \$5,000. \$5,000 under \$0,000. \$6,000 under \$7,000. \$7,000 under \$8,000.	3,116,115 3,033,457 3,116,210 3,159,807 2,849,239	, 250,769 , 509,328 , 885,649 , 327,921	14,039,473 16,694,023 20,236,107 23,651,418 24,194,340	7,480,801 8,070,560 8,992,830 10,256,859 9,656,519	7,012,486 7,709,213 8,712,088 10,008,648 9,459,997	2,927,091 2,938,444 3,076,233 3,143,548 2,838,807	7,348,970 9,172,946 11,628,865 13,628,268 14,449,061	2,893,028 2,918,965 3,067,411 3,137,805 2,834,267	1,167,535 1,485,806 1,914,651 2,259,724 2,434,514	17,570 13,720 16,580 16,087 19,516	14,339 13,620 11,991 18,331	79,465 75,151 106,365 121,077 164,455	39,561 26,163 66,123 50,752 72,241	36,403 25,176 64,150 49,962 69,281	17,373 13,523 15,593 16,087 19,516	43,547 47,430 48,360 70,214 97,715	17,175 13,523 15,593 16,087 19,516	6,609 8,062 7,656 11,602 1t,044
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$0,000 \$20,000 under \$50,000 \$50,000 under \$100,000	2,480,298 7,206,790 2,033,329 1,425,417 197,357	2,097,608 5,592,232 1,898,244 1,305,520 178,872	23,537,566 86,618,411 34,509,577 40,046,500 13,073,532	8,812,259 26,144,614 7,418,377 5,369,892	8,675,624 25,758,018 7,259,518 5,149,648 719,156	2,477,146 7,200,048 2,031,298 1,423,761 197,034	14,398,993,257,456,289,24,908,919,31,022,006,10,680,574	2,474,102 7,196,398 1 2,030,577 1,422,530 196,927	2,454,960 10,212,047 4,833,709 7,463,898 3,825,602	20,588 43,033 8,400 6,575	18,615 41,612 8,155 6,183	195,210 510,903 142,980 184,019 54,341	75,834 164,872 30,065 26,234 3,459	75,834 163,127 29,513 25,056 3,237	20,588 43,033 8,400 6,546	120,107 341,996 105,707 147,220 46,196	20,525 43,033 8,369 6,546	20,175 60,302 20,348 35,202 16,580
\$100,000 under \$200,000	12,991	36,248 11,013	5,417,672	153,240	137,582	40,832	4,388,894	40,794	1,993,126	151	141	19,665	545	482	151	17,124	151	9,833
Returns under \$5,000	17,816,293	3,837,331 10,066,334 5,592,232 3,429,897	140,407,401 108,313,455 86,618,411 98,672,148	32,381,005 45,789,028 26,144,614 13,759,861	29,368,816 1 44,565,571 1 25,758,018 13,306,300	11,582,107 14,474,177 7,200,048 3,705,757	17,267,498 63,278,134 57,456,289 75,421,703	11,334,027 14,432,549 7,196,398 3,703,638	2,648,616 10,549,657 10,212,047 20,450,307	90,363 86,492 43,033 15,991	28,131 67,297 41,612 15,296	1216,141 662,257 510,903 422,730	170,183 291,114 164,872 60,443	148,215 284,403 163,127 58,404	55,916 85,307 43,033 15,962	89,450 383,825 341,996 334,398	53,547 85,244 43,033 15,931	13,626 63,538 60,302 89,882
	•			Albeny-Sel	Albany-Schenectady-Tro	roy, N.Y.							Albuquerque	, New	Mexico			
Total	257,521	134,723	1,899,778	676,223	643,740	216,401	1,221,766	216,364	234,972	96,861	63,263	1679,413	299,212	288,798	76,435	415,728	75,466	80,392
No adjusted gross income	1	1	1	1	ŧ	1	-	,	1	<b>(*</b>	(×,	•	<u>.</u>	( )	1	1	1	1
#500 under \$500. \$-00 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000.	15,855 15,066 21,612 17,720	- 2,646	5,725 11,596 29,758 42,941 35,585	16,249 18,733 28,832 35,496	15,855 18,733 23,162 26,974	(*) 15,123 13,741	(*) 6,515 14,772	(*) 15,123 13,741	925	9,988	6.226	4,522 16,406 12,891	10,968 20,881 10,863	9,988 19,690	(*)	(*)	(*)	1,208
000 under \$5,000			78,613	36,299	32,829	17,151	45,863	17,151	7,556	17,373	10,104	66,105	56,228	54,069	12,811	23,028	12,811	3,532
\$5,000 under \$7,000	15,489	10,805	99,441	51,034	39,744	14,586	56,133	14,586	9,238	16,098	12,969	93,336	62,108	59,727	15,129	43,480	15,129	6,922
000 under \$7,000		19.260	17.5 500	60 2 03	400 000	15 3/8	200 311	14.02	15 386	8,660		80,060	35,569	35,348	8,660	47,310	8,560	7,671
\$10,000 under \$10,000 \$15,000 under \$25,000 \$20,000 under \$50,000 \$50,000 under \$50,000	43,455 10,146 7,033	40,435 9,702 6,481	520,673 172,014 196,240 53,516	153,637 39,468 25,689 3,280	151,011 38,693 24,635 2,091	10,053 10,053 7,033	353,951 122,231 151,337 41,838	10,017 7,033 806	23,453 36,349 14,861	12,565 5,699 2,953 2,953	12,404 5,174 2,808 2,808	154,766 95,941 78,132 15,645	46,424 21,217 10,855 1,049	45,913 20,514 10,679 978	12,565 5,699 2,953 237	105,252 70,128 61,988 13,475	12,565 5,699 2,953 237	18,444 13,732 14,543 4,863
\$100,000 urder \$200,000 \$200,000 or more	98	88	12,582	36.7	315	97	9,832	10	3,148	50	97	2,234	191	37	000	1,897	50	2,637
Returns wider \$5,000	97,785 96,174 43,455 18,107	15,261 62,025 40,435 17,002	204,218 733,393 520,673 441,494	151,323 302,394 153,637 68,869	131,150 294,889 151,011 66,690	57,864 95,074 43,455 18,008	88,324 428,092 353,951 331,379	57,864 97,074 43,455 17,971	14,010 76,534 62,179 82,249	43,141 32,208 12,565 8,947	15,455 27,140 12,404 8,264	196,225 229,687 154,766 198,735	99,475 119,939 46,444 33,354	94,132 116,368 45,913 32,385	23.684 31,239 12,565 8,947	32,227 127,025 105,252 153,224	22,715 31.239 12,565 8,947	4.741 20,450 18,444 36,647

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. - ADDUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS - Continued

after	Amount (Thousand		448,083	1	2,209 2,809 6,804	7,170 10,736 12,684 22,101 14,656	22,441 134,719 75,920 85,474 28,136	11,279	19,067 82,618 134,719 211,679		45,255	ı	(*)	6,351	4,694 12,373 5,450 9,883 3,556	1,246	3,133 11,045 12,373 20,704
Income tax e	Number Au of (n		383,717	1	28,921 14,935 23,683	18.818 26,343 25,103 24,579 17,112	27,077 104,750 35,534 20,418 1,639	24.8	90,823 130,234 104,750 57,910		48.745	1	12,156	12,985	6,897 8,175 2,371 1,788	29	15,785 19,883 8,675 4,402
income	Amount (Thousand		2,318,088	1	15,629 22,400 44,559	46,012 68,266 78,886 136,573 82,677	135,228 771,911 400,891 385,166 82,513	25,599	128,873 501,631 771,911 915,673		243,127	1	(*)	39,732	29,296 69,447 28,983 40,477 10,491	2,824	20,776 69,028 69,447 83,876
Taxable i	Number of returns	California	393,473	ī	(*) 29,970 20,380 23,882	19,868 27,810 25,103 34,977 17,112	27,077 104,881 35,534 20,446 1,644	248	98,567 132,080 104,881 57,945	Carolina	49,772	1	(*)	12,985	6,897 8,675 2,371 1,788	59	16,812 19.883 8,675 4,402
Number of		arden Grove.	1,366,140	18,365	34.281 29,503 45,807 58,365 51,868	59,983 69,249 86,339 126,922 59,893	100,765 392,199 146,152 79,089 6,164	949	298,171 443,169 392,199 232,601	s and South	181,573	*	17,799	38,682	27,907 29,642 8,424 6,030 884	96	69,894 66,590 29,642 15,447
Total	of one	-Santa Ana-Garden	1,422,781	19,521	34.281 29.901 56,558 70,339 57.712	68,776 75,491 87,388 129.021 60,092	100,965 396,175 147,358 81,366 6,535	1,028	337,087 452,957 396,175 236,562	Augusta, Georgia	187,854	•	20,222	28,561	29,963 8,555 6,297	111	75.396 66.590 29,963 15.905
Adjusted	n 70 m	Ansheim-Santa	13,943,934	242,765	9,587 15,568 59,653 79,243	117,260 153,487 165,480 284,146 155,658	257,721 280,363 605,535 537,645 107,097	32,722 26,816	1337,265 1,016,492 1,280,363 1,309,814	Augn	1418,559	*	11.248	33,804	54,258 103,723 40,285 52,264 12,921	3,636	173,997 130,505 103,723 110,334
Mumber	٠,,,		297,979 13	3,942	7,4+3	15,390 13,781 17,036 29,816 10,165	24,823 98,180 33,863 19,563	221	48,942 95,621 98,180 55,236		39,011	<u>(*</u>	7.239	12.379	6,897 8,034 2,371 1,660 202	52	13,139 13,577 8,034 4,261
Mimber	· · ·		484,023	5,686	32,876 19,040 40,512 31,519 28,171	25.910 28,607 25,501 37.673 18,560	27,077 104,881 35.534 20,505 1,649	249	183,714 137,418 104,881 58,010		63.510	(*)	13,053	7,743	6,897 8,675 2,371 1,788 2,31	62	30,550 19,883 8,675 4,402
tax after dits	Amount (Thousand		184,905	1	(*) 1,147 1,956 6,102	5,748 6,479 16,320 11,695 12,988	14,030 43.345 11.497 30,014 12.572	5,705	14,956 61,510 43,345 65,094		064,744	1	(*) 2,560 7,762 10,350	10,246	25,997 111,816 49,519 85,646 36,907	18,517	30,934 101,053 111,816 203,987
Income tax credits	Number of returns		190,061	1	13,382	12,949 13,249 25,333 19,061 15,628	14,207 30,102 4,596 4,900 614	111 38	62.180 87.477 30.102 10,259		395,338	'	-*) 38,942 38,881 32,493	28,240 28,378 30,091 24,153	24,809 78,918 21,884 16,800 2,014	101	141,614 133,593 78,918 41,213
income	Amount (Thousand	New Jersey	954,780	ı	*) 7,978 14,164 40,994	35,744 41,410 98,599 73,634 76,811	245,782 245,782 58,673 119,276 34,567	12,445	98,918 374,928 245,782 235,152		2,228,133	1	(*) 17,949 51,931 65,929	65,105 93,677 121,807 110,508	150,047 632,670 259,255 360,200 105,467	41,498	201,026 603,026 632,670 791,411
Taxable income	Number of returns	Ivania and N	191,817	1	13.322 11.081 24,146	13,150 13,249 25,544 19,061 15,628	14,207 30,102 4,596 4,900	111 38	63,768 87,e88 30,102 10,259		395,538	ı	(*) 38,942 38,881 32,493	28,439 28,378 30,091 24,153	24,809 78,918 21,884 16,800 2,014	415	141,814 133,593 78,918 41,213
Number of	other than age and blindness	Pennsy	581,885	·	8,433 10,461 25,177 16,508 47,879	42,830 33,120 68,542 81,403 57,649	56.153 107,215 15,440 17,976 2.148	375	151,750 29€,867 107,215 36,053	Atlanta, Georgia	1.157,479	(*)	25,241 20,483 77,783 72,028 (2,279	80,851 71,663 73,042 69,093	73,629 285,163 78,570 62,500	1,409	341,475 380,453 285,163 150,388
Total	+ S	thlehem-Eas	618,935	(*)	8.634 10.662 30.382 22.286 55.176	70,539 91,403 91,403	56,153 109,087 15,953 18,973	418	171,829 300,264 109,087 37,755	Atla	1,192,472	( <del>*</del>	25,640 20,683 82,688 77,359 64,731	84,131 71,663 77,304 72,173	73,828 290,050 79,879 64.942 8,075	1,543	359,041 382,593 290,050 154,788
Adjusted	+ ۵ ن	Allentown-Bethlehem-Easton,	1,514,554	(*	3,253 7,011 22,891 32,664	71,055 72,184 1tb,082 142,479 129,871	135,324 355,855 77,971 145,503 40,388	14,476	1222,630 E45,937 355,855 290,132		13,480,697	· *	6,650 12,965 73,721 113,109 121,624	142,327 160,879 202,631 181,473	234, 467 963,326 964,488 475,631 132,982	52,600	1,61,266 1,001,502 963,326 1,063,603
0.4 6	returns		129,141	(*	5,808	8.657 10,026 13,644 17,881 12,382	14,207 29,123 4,187 4,546 584	103	22,419 68,143 20,123 9,456		242,93"	<b>?</b>	8,916 8,474 8,111	13,777	20.104 74,677 20,590 15.752 1,845	370	40,075 89,544 74,677 38,641
N com			215,250	( x	8.4.33 8.1.73 12.824 12.879 25.131	15,409 13,249 25,544 19,061	14,207 30,102 4,596 4,900	38	89,206 87,68 30,102 10,260		457,235	(*)	20,802 16,805 50,496 45,973 34,695	31,896 28,777 31,118 24,353		416	201,529 135,218 79,238 41,250
	The state of the s			स बर्जास्था हरणाच्या पार प्राप्त स	when the control of t	A CL. Haser #1,00c.	\$4,512 under \$15,55 \$15,500 under \$25,500 \$15,500 under \$50,500 \$50,500 under \$50,500	\$10,000 mater \$200,000 \$200,000 or more	Returns 45,000 under \$1,000. Returns \$1,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more		Total	No adjusted gross income	tinder \$600. \$-00 under \$1,000. \$1,000 under \$2,000. \$5,000 under \$3,000. \$5,000 under \$4,000.	\$5,000 under \$5,000 \$5,000 under \$0,000 \$5,000 under \$7,000 \$7,000 under \$8,000	under unde unde unde	\$100,000 under \$200,000	Returns under \$5,000

Table 42. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS --CONTINUED

	Member	Manufacture	Adjusted		Number of exemptions	Taxable	income	Income tax after credits	ex after	Number	Mumber	Adjusted	Total	Number of	Taxable income	income	Income tax credits	x after ts
Adjusted gross income classis	10	of joint returns	income (Thousand dollars)	ns ns		Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand	rn .	of joint returns	income (Thousand dollers)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand chilars)
				Aı	Austin, Texas								Bakersfield,	field, California	ornia			
Tetal	90,346	51,357	1541,899	239,943	229,150	67,592	343,089	62,369	71,048	103,542	66,522	1738,725	326,217	315,737	80,550	431,436	79,273	83,380
No adjusted gross income	£	*	*	*	<b>*</b>	1	'	,	•	*	*	(*)	*	*	1	1	1	,
Under Spuc	6,668	<u>*</u>	2,560	7,240	6,859	1	1	ı	•	6,499	*	3,524	10,096	869,6	1	1	1	1
\$500 under \$1,000		820.9	21,521	28,012	22,852	<b>*</b>	*	*	*	16,306	- 6	23,505	36,087	32,385	8,294	3,945	8,294	265
\$2,000 under \$3,000	10,834		26,335	20,622	18,866	13,994	18,032	13,994	2,652	12,011	, tuo, 8	36,266	29,695	27,396	9,913	12,402	8,863	1,705
\$4,000 under \$5,000	6,893	9,250	30,759	25,468	23,099	5,899	10,153	5,709	1,529	16,484	14,351	82,703	66,031	66,031	13,422	25,829	13,223	3,828
\$5,000 under \$7,000		10,648	73,731	39,830	39,830	10,838	40,518	10,838	6,373	9,056	6,753	63,061	30,758	30,355	9,056	32,925	9,056	5,434
\$8, UUU under \$9, UUU.	6,133	3,923	55,503	16,011	16,011	6,133	36,948	6,133	6,534	5,392	5,392	46,313	22,218	20,119	5,392	25,421	5,392	3,598
\$4,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000	_	8,049 3,351 2,248	102,980 60,897 71,946	25,816	25,493 12,240 9,218	3,482	73,129	8,482 3,620 2,436	13,120	9,944 15,578 6,122 2,455	7,889	95,891 183,161 105,127 71,409	21,626 8,432	37,807 59,502 21,257 8,187	9,944 15,578 6,122 2,455	53,322 117,709 76,030 56,281	9,944 15,578 6,122 2,426	8,989 20,385 14,686 13,243
\$100,000 under \$200,000		55	7,649	216	199	208	6,007	208	3,030	49	76	6,900	217	203	48	4,996	48	2,209
Returns \$5,000 Returns \$5,000 under \$13,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more.	49,737 25,662 8,482 6,465	18,077 19,286 8,049 5,945	195,969 176,185 102,980 166,765	114,035 76,890 25,816 23,202	104,045 76,890 25,493 22,722	27,174 25,471 8,482 6,465	31,624 105,827 73,129 132,509	26,983 25,471 8,482 6,433	4,667 17,548 13,120 35,713	47,726 31,285 15,578 8,953	15,990 26,927 15,111 8,494	100,951 244,294 183,161 210,319	117,655 117,106 59,968 31,488	111,255	25,784 30,236 15,578 8,952	27,439 126,405 117,709 159,883	24,735 30,037 15,578 8,923	4,011 20,099 20,385 38,885
				Balti	Baltimore, Maryland	nd							Baton	Rouge, Louisiana	iana			
Total	741,972	387,653	15,317,697	1,957,127	1,885,281	631,229	3,413,706	627,670	667,668	172,79	60,745	1745,493	295,938	285,630	88,321	453,382	88,321	86,490
No adjusted gross income	*	(*)	*	(*)	*	1	1	1	,	*	*	<b>*</b>	(*)	<b>£</b>	t	1	1	1
Under \$=00		17. 92.	11,510	45,140	45,140	(*	(	(*)	(*)	*	*	*	*	£	t	1	ı	1
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000.	85,259 59,658	13,423	124,550	142,456	125,508	58,946	29,731 62,398 94,836	56,987 51.040 47,133	4,172 9,254 14,487	18,043	9,678	33,377	30,876	28,240	12,421	6,872	12,421	1,000
\$,000 under \$5,000		20,293	294,047	147,926	140,418	62,312	166,721	61,947	26,842	9,286		46,410	20,021	20,071	080,6	27,625	080,6	4,468
\$2,000 under \$7,000	42,383	23,016	274,268	101,628	98,325	42,383 64,071 48,562	298,660	42,383 63,888 48,562	29,899	7,679	15,152	63,398	38,171	35,948	9,697	29,407	9,697	4,348
**************************************		10000	000	0.00	300000	20,000	020 760	20,'01	30 370	14,536	12,518	129,695	57,134	53,099	14,536	72,907	14,536	11,904
\$10,000 under \$10,000 \$10,000 under \$12,000 \$20,000 under \$20,000 \$20,000 under \$10,000	118,880 29,890 20,068 2,497	110,122 28,091 18,649 2,226	1,415,666 509,427 569,942 161,596	430,917 430,091 103,725 74,107 9,324	425,418 425,418 101,337 71,105 8,599	29,890 20,068 20,068	946,462 372,253 445,414 132,472	29,890 20,068 20,068 2,492	166,451 72,331 107,607 47,216	17,598 5,205 2,154 314	15,973 5,042 2,018 291	208,642 88,465 57,416 20,820	67,958 21,489 8,584 1,247	67,549 21,382 8,174 1,191	17,598 5,205 2,125 314	133,992 63,027 44,859 17,570	17,598 5,205 2,125 314	23,732 12,141 10,785 6,276
\$200,000 ander \$200,000	1000	400 86	60,487	1,666	1,488	460	49,067	094	22,432	7.7	13	7,131	213	198	54 13	6,047	72	2,786
Returns \$1,000 under \$1,000 Returns \$1,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more.	333,211 236,862 118,880 53,019	63,605 164,474 110,122 49,452	1,775,045 1,775,045 1,415,666 1,336,959	616,763 721,081 430,091 189,192	567,183 709,826 425,418 182,854	223,506 235,829 118,880 53,014	354,091 1,085,116 946,462 1,028,037	220, 202 235, 647 118, 812 53,009	54,812 181,675 166,451 264,730	35,667 36,565 17,598 7,741	7,054 30,306 15,973 7,412	183,378 276,475 208,642 176,998	57,403 138,991 67,958 31,586	54,356 132,732 67,549 30,993	26,448 36,565 17,598 7,710	39,653 145,635 133,992 134,102	26,448 36,565 17,598 7,710	6,141 23,259 23,732 33,358

Table 42. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS.-CONTINUED

													-,								
x after ts	Amount (Thousand dollars)		82,707	1	1	1.754		4,169	8,178	14,319	21,897 10,772 12,127 5,499	2,089	4,501 24,410 21,897 31,890		1,050,301	1	(*) 7,163 11,423 25,997	32,691 37,945 47,075 46,276 66,220	58,340 217,674 104,653 178,274 100,106	58,538	77,391 255,855 217,674 499,441
Income tax after credits	Number of returns		74,303	1	1	8,096		9,365	12,850	14,339	15.024 4.683 2,543	10	20,352 31,335 15,024 7,592		873,301	1	(*) 86,881 57,877 73,717	76,241 61,867 73,937 63,295 72,587	57,482 157,873 42,597 33,362 5,173	1,214	303,556 329,168 157,873 82,704
псоте	Amount (Thousand		428,451	1	1	3,495	_	25,810	49,800	84.315	121.215 56,275 52,045 15,701	4,685 2,648	29,792 146,091 121,215 131,353		5.011,605	- 1	(*) 50,212 82,713 165,012	202,245 228,290 288,669 271,785 388,316	332,970 1,225,422 52°,844 731,082 277,243	128,439	501,023 1,510,031 1,225,422 1,775,129
Taxable income	Number of returns	Pennsylvania	75,895	1	ı	7,037		9,365	12,850	14,542	15,024,683,2,543	10	21,741 31,538 15,024 7,592	ts	887,069	1	(*) 88,809 64,921 76,608	76,241 61,847 74,901 63,295 73,551	57,482 157,943 42,597 33,362 5,178	1,215	315,320 331,096 157,943 82,710
Number of exemptions		York and	238,011	(*)	8,254	25,005		160'12	43,157	680,02	50,434 17,900 9,780 1,253	140	62,682 95,788 50,434 29,107	Massachusetts	2,410,768	(*)	59,544 43,030 128,626 107,222 126,228	136,201 116,991 196,830 191,497 227,498	201,533 578,066 145,064 125,419 12,465	4,026	603,724 934,350 578,066 294,628
Total	exemptions	Binghamption, New	251,865	(*)	8.254	25,602		23,518	44.473	767,07	51,761 18,176 10,099 1,355	153	71,862 98,419 51,761 29,823	Boston,	2,557,590	*	61,472 43,228 147,213 128,647 142,093	147,986 128,410 211, <sup>6</sup> 63 196,963 241,803	206,944 590,478 150,168 131,345 20,460	4,583	673,528 985,683 590,478 307,901
Adjusted	income n (Thousand	Bingh	1669,807	(*)	2,696	19,142		606'57	91,099	129,832	176,580 79,034 67,242 19,909	5,999	173,759 244,056 176,580 175,412		7,723,867	(*)	19,010 30,986 166,633 191,812 291,932	346,481 351,431 485,496 475,011 626,176	42,444 1,885,017 723,891 949,963 343,309	161,387	11,039,900 2,480,559 1,885,017 2,318,391
Number	of joint returns		47,528	(* -		2,730	4,830		7,285	12,444	12,884 4,576 2,445 282	43	5,310 21,979 12,884 7,355		479,870 17.	(*)	11,129 {	22,515 20,269 45,545 41,502 54,991	39,514 144,248 37,178 29,541 4,613	1,040	61,127 201,821 144,248 72,674
Number	ro		95,032	(*)	8,051	16,148		9,365	12,850	14,542	15,024	45	40.878 31,538 15,024 7,592		1,017,247	(*	55,239 39,065 110,393 77,429 81,844	77,402 64,414 74,901 63,295 73,551	57,482 158,013 42,597 33,417 5,178	1,217	442,823 333,643 158,013 82,768
its at the	Amount (Thousand dollars)		84,955	1	1 1	1,457		4,546	5,922	9,738	26,030 11,093 11,576 4,876	2,332	3,356 23,685 26,030 31,884		178,648	1	(*) 577 2,441 3,542	5,081 11,190 11,308 13,262 8,141	8,925 40,279 13,906 27,025 18,266	8,878	11,643 52,825 40,279 73,901
credits	Number of returns		77,182	1	1 1	11,412		10,868	7,528	11,798	17,997 4,525 2,047 2,047	13	16,329 35,977 17,997 6,879		180,601	1	10,227 13,964 15,286	16,598 21,908 19,206 18,792 10,789	9,543 30,566 6,024 5,602	179	57,043 80,238 30,566 12,754
income	Amount (Thousand		772,462	1	1 1	11,966		29,082	32,913	50,909	147,284 57,284 47,057 13,723	5,106	24,160 147,197 147.284 126,821		909,661	1	(+) 4,046 16,398 23,717	34,227 70,604 70,707 82,518 50,606	52,659 231,767 73,370 117,765 50,968	19,317	78,390 327,094 231,767 272,401
Taxable income	Number of returns	nge, Texas	78,621	ı	1 1	12,597	_	10,868	10,700	11,989	18,0€1 4,525 2,047 246	13	17,513 36,168 18,061 6,879	вта	181,023	1	(*) 10,227 13,964 15,496	16,809 21,908 19,206 18,792 10,789	9,543 30,566 6,024 5,602	180	57,464 80,238 30,566 12,755
Number of exemptions	other than age and blindness	- h	287,262	(*)	8,574	30,740		29,455	32,590	50,978	65,912 16,595 7,072	146 36	70,322 126,206 65,912 24,822	Birmingham, Alaba	586,862	(*	17,696 13,429 27,416 32,027 54,736	48,525 48,730 60,167 55,165 39,629	32,156 111,217 20,588 20,995 3,560	610	193,913 235,847 111,217 45,885
	number of exemptions	Beaumont-Port Arthur-Tra	295,355	*	8,574	34.715		29,455	23,769	50,978	66,521 16,994 7,359 1,023	162	76,054 127,200 66,521 25,580	Birmir	605,116	(*	17,696 13,639 29,697 34,308 55,367	48,525 55,976 60,167 58,271	32,156 112,578 20,826 21,644 3,726	676	199,316 246,198 112,578 47,024
Adjusted	70 ~		1715,185	(*)	2,386	22,709	-,	54,630	70,537	105,829	215,791 76,943 57,200 15,811	6,052	173,379 265,403 215,791 160,612		11,502,930	(*	5,465 6,781 23,737 45,327 65,639	75,337 123,352 125,414 140,113	90.531 357.055 102,972 153.182 60.726	23,768	1220,729 571,674 357,055 353,472
Number	of joint returns		10,40	(*)		\$ 12,029		6,904	14,443	10,816	17,453 4.392 1,959 236	41	15,150 29,235 17,453 6,639		145,564 1	(*)	13,155	12,802 13,550 16,024 17,757 10,578	29,298 29,305 5,819 5,495 874	163	37,664 66,208 29,305 12,387
Number	of		948,80	(*)	~	17,733			10,891	11,989	18,061 4,525 2,047 2,46	13	38,559 36,359 18,061 6,879		219,169	(*	16,661 8,377 17,409 17,566 18,341	17.019 21,908 19,206 18,792 10,789	3,543 30,566 6,126 5,602	182	95,506 80,238 30,566 12,859
	in ted grups in me chapses		T. t.1	N. 33 istia gruss income	100 L	#1.00 maer #3,000	P F	under	\$.,007 under \$7,000	9	\$9,000 under \$1.,000 \$10,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000	Returns 45,000		Tetal	No adjusted gross income	Under \$600. \$500 under \$1,000. \$1,000 under \$1,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$6,000 under \$3,000.	\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000.	\$100,000 under \$200,000 \$200,000 or more	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more

125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS -- Continued CLASSES AND INCOME TAX, BY ADJUSTED GROSS INCOME Table 42. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND

10,504 15,787 27,374 31,639 34,169 12,513 13,674 5,449 7,958 3,140 (Thousand dollars) Amount Income tax after credits of returns 9,580 2,472 1,638 164 23,916 34,841 9,580 4,301 33,031 81,076 16,992 10,752 1,518 015 716 076 554 72,638 20,902 26,406 40,729 46,690 39,861 18,245 409,361 (\*) 15,462 29,454 55,134 77,013 28,822 34,085 8,933 32,191 131,410 77,013 75,883 64,065 95,024 163,804 196,193 202,101 194,667 644,076 207,700 223,442 80,081 25,947 16,551 39,354 32,242 75,455 2,211,264 624 789 076 775 316,497 (Thousand Amount Number of 113,330 186,716 81,143 29,554 73,020 16,630 2,472 2,472 1,638 24,298 34,841 0,580 4,301 returns Number of exemptions other than age and blindness 21,064 20,545 58,818 39,423 61,695 31,735 45,939 97,807 168,800 128,034 3779 307 383 123 38,045 52,409 74,666 11,410 6,031 13,895 36,205 51,827 727 383 889 349 880 288,009 162 970 666 211 South 18 K 2 6 Total number of exemptions 34,466 49,986 99,627 170,522 130,057 35,477 11,474 6,307 113,467 129,369 35,477 18,592 117,660 308,665 61,272 43,721 6,330 274,683 567,852 308,665 112,473 42,110 53,425 36,205 52,209 962 8,201 14,636 68,662 72,005 118,001 1375,777 1,415,231 974,321 737,055 97,681 146,588 265,382 353,674 335,138 314,448 974,321 289,463 297,308 100,543 33,167 38,374 115,439 41,358 44,329 10,712 10,212 (Thousand dollers) Adjusted 3,502,384 27,031 135,168 75,060 27,661 14,824 27,520 8,893 4,176 8,753 24,740 41,629 32,527 27,518 75,060 15,682 10,329 1,389 224 55,413 10,308 8,893 2,440 1,552 159 Number of joint returns 8,701 12,131 10,271 11,011 264,920 20,659 17,814 45,353 28,897 33,557 21,105 26,406 40,729 46,690 39,861 33,031 81,143 16,992 10,752 1,518 169,052 186,716 81,143 29,555 9,580 2,472 1,638 705,68 16,630 906,6 14,163 685 841 580 301 466,466 Number of returns 914 7,878 32,014 28,554 40,099 Amount (Thousand chilars) 172,659 108,545 Income tax after credits of returns 104,302 14,459 8,684 19,562 2,644 2,553 2,553 16,938 10,092 942 363 562 735 Number 11,190 336, 183 96, 809 108, 624 33,079 548,303 4,884 27,051 47,644 161,612 34,302 61,999 27,399 51,281 196,940 161,612 138,470 Amount (Thousand dollers) Number of returns 9,185 39,617 45,462 39,974 13,087 8,390 7,673 12,732 8,684 8,289 3,684 19,562 2,644 2,553 453 7,909 8,792 11,648 8,084 16,938 39,974 7,508 4,854 589 106 10,092 126 063 562 735 138,140 105,486 other than age and blindness 13,483 19,691 10,516 20,605 20,036 36,595 30,989 28,422 41,447 70,955 8,987 7,901 1,595 25,304 144,322 25,262 17,896 2,106 17,499 213 4.89 955 787 21,041 25,503 18,094 35,278 46,465 951 322 757 Number of 389 777 Oh i Canton, 41,645 72,180 9,295 8,721 1,767 79,321 158,082 72,180 20,107 Total number of exemptions 24,357 27,466 18,466 35,278 48,428 146,677 26,331 18,541 2,286 97,014 129,638 146,677 47,695 24,231 20,605 20,036 36,991 30,989 28,422 (\*) 28,161 25,478 30,931 125,768 340,451 485,975 327,751 82,604 234,991 44,706 74,312 31,469 113,954 344,896 224,991 168,150 40,581 48,048 76,186 60,500 13,479 1861,991 20,092 31,898 37,441 43,814 83,736 63,851 70,890 11,279,945 717,851 ,302 10,418 11,695 27,914 35,942 12,223 7,698 19,175 2,261 2,331 2,331 Number of joint returns 8,988 12,816 35,942 7,050 4,488 561 023 983 175 095 87,774 8,390 7,673 12,732 8,684 8,289 23,144 8,988 8,792 11,648 8,084 118,568 16,116 12,978 6,812 8,684 19,562 2,644 2,553 453 208 963 562 735 16,938 39,974 7,508 4,854 589 54,899 45,462 39,974 13,088 47, 46, 19, under \$5,000 under \$7,000 under \$7,000 under \$9,000 \$ \$5,000 under \$10,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$200,000.... 00000 Under \$600.... \$1,000 under \$1,000.... \$2,000 under \$2,000. \$3,000 under \$3,000. under \$5,000.. under \$0,000.. under \$2,000.. under \$9,000.. under \$10,000. Adjusted gross under \$10,7 0 under \$20, 0 under \$20, ider \$600..... 500 under \$1,000 ,000 under \$2,0 ,000 under \$3,0 under ; \$100,000 1 \$200,000 0 \$9,000 u \$10,000 ( \$15,000 ( \$20,000 ( Returns Returns Returns Returns Returns #15,000 # Returns | Returns | Returns | \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 Und \$41,

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125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS - Continued CLASSES AND TAX, BY ADJUSTED GROSS INCOME 42. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME Lable

173,916 741,290 785,430 1,614,973 5,047 33,455 28,687 52,356 185,016 785,430 371,686 557,619 313,324 177,144 6,417 2,779 828 10,002 3,315,609 119,545 Amount (Thousand chilars) Income tax after 9,627 20,767 6,084 3,750 615 200,104 185,665 185,571 188,607 177,561 3,361 14,556 10,237 26,083 46,814 20,767 10,607 10,036 17,272 28 396,985 469 399 447 501 751 927 663 956 956 918 155 927 985 Number of returns 271 913,1 923,9 270,9 lok. 536,646 662,105 797,213 890,945 921,382 25,709 33,966 59,425 56, 296 163, 799 69, 740 78, 240 33, 514 14,292 33,008 205,594 163,799 200,759 126 822 888 780 ,070,734 ,374,911 ,897,303 ,279,752 ,855,053 5,833 18,002 39,371 612,013 818 262 378 911 462 603,160 (Тноизап) Amount dollars) 1,1 94,8 180,8 297,7 1,111, 4,342, 4,374, 5,783, 382, 15, 201,688 185,868 185,571 188,810 177,561 763 927 103 175,954 529,927 150,729 101,005 14,987 9,627 20,767 6,084 3,750 615 Number of returns 11,022 88 069 188 767 607 2,408,892 631 694, ( 913, ' 529, S Illinois 1,570,574 2,559,930 1,876,420 983,185 82,497 151,213 73,609 40,033 118,645 149,361 323,491 272,643 301,510 394,005 388,819 433,714 554,081 610,140 573,175 1,876,420 536,655 376,771 55,319 3,126 Number of exemptions other than age and blindness 26,126 21,860 40,325 21,497 31,075 28,314 002 609 147 078 242 496 6,990,109 10,920 920 Chicago, Charlotte, 1,783,691 2,638,595 1,903,503 1,015,198 582,157 1,903,503 549,124 390,379 59,360 12,686 90,335 152,200 73,934 41,304 126,200 166,347 380,679 330,431 331,961 Total number of exemptions 21,860 41,312 21,497 31,075 28,314 30,002 73,934 23,622 14,634 2,420 063 434,009 404,266 450,991 575,834 625,348 32,416 7,340,987 28,467 37,471 99,004 368,599 433,792 581,685 925,753 1,040,740 1,222,926 1,428,031 1,518,323 1,662,622 6,404,538 2,548,189 2,852,356 1,000,015 26,275 27,476 65,601 44,225 61,777 89,708 90,982 248,840 101,788 104,478 41,541 195,907 352,293 248,840 272,657 40,944 976 975,733 313 242 98 138 54 54 54 54 Adjusted gross 12,411,9 6,872,6 6,404,7 446, \* 175,461 520,127 480,421 252,014 11,492 41,268 20,260 10,094 58,408 58,416 70,380 1113,960 138,447 138,925 480,421 141,118 93,240 13,771 3,007 15,115 8,263 9,250 5,865 2,446 Number of joint returns 428,023 20,448 206,104 188,428 188,702 189,944 178,538 3,372 108,749 123,738 251,204 174,702 164,783 .75,954 :29,993 :50,729 :01,055 15,013 558 565 993 196 12,713 6,052 12,394 6,667 8,263 10,237 9,627 20,767 6,084 3,750 868 1188 767 609 6,277 2,758,312 Number of returns 1,035,5 921,5 529,9 271,1 529, 150, 101, (\*) 15,842 5,901 12,781 8,746 19,026 9,511 9,230 5,881 4,302 19,540 16,277 27,653 77,614 3,079 3,306 8,309 3,138 7,399 355 847 842 570 983 3,319 6,161 10,630 Amount (Thousand dollars) returns after tax e nontaxable 3,765 1,810 292 (\*) 12,212 13,185 7,962 11,706 2,828 2,291 2,291 469 13,469 379 761 848 917 85,437 17,704 9,090 121 877 706 703 of returns 9,690 069 6 11,934 43 905 Number 3,57, 8 and 6,822 38,238 107,383 48,543 38,978 16,205 4,636 27,221 120,864 90,472 109,942 (\*) 6,761 22,041 23,368 49,252 20,926 44,552 90,557 31,403 51,936 24,384 65,714 688 212 729 557 275 499 381,773 20,399 (Thousand dollars) Amount 3,8 Taxable (\*) 12,212 14,207 3,765 1,810 292 85,502 13,185 6,730 7,962 \$3322 069'6 069,6 11,934 13,469 379 761 848 917 Number of returns 5,8,5,4 8 7,667 Number of exemptions other than age and blindness 32,442 8,607 28,253 10,052 13,843 7,090 1,150 63,465 102,536 32,492 22,272 929 47,882 18,945 29,558 253 757 702 30,165 23,248 41,211 46,020 765 West 덕8,4; Charleston, number of exemptions 66,439 103,472 34,252 22,729 8,607 31,485 32,442 28,253 40,822 8,476 8,330 1,797 10,236 32,589 13,941 7,391 1,191 260,178 19,972 156 180 822 020 23,615 41,211 46,955 Chattancoga, 226,892 Total 8,8,4,5 138,884 47,264 64,350 29,811 63,562 49,852 19,025 71,852 214,127 125,680 139,777 (\*) 5,612 23,553 61,590 41,848 77,370 49,072 71,951 7,423 1133,138 198,392 138,884 161,733 4,317 27,811 39,722 72,617 1632,147 551,436 069,601 20,308 21,079 111,351 4,857 Number of joint returns 10,245 12,564 3,583 1,712 266 9,489 25,959 9,205 5,602 57,595 12,205 7,962 11,351 2,254 2,087 2,087 411 8,375 13,469 \* 20, 16,208 14,207 3,765 1,810 292 (\*) 7,249 15,862 22,134 060,6 13,185 7,962 11,770 2,828 2,291 2,291 469 ,765 777, 777, 8,754 11,934 20 203 729 10,241 104,116 Number of returns 5,8,3 #5,000 under \$10,000. Returns under \$5,000...... Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more.... : under \$200,000. \$15,000... \$20,000... \$50,000... \$5,000. \$5,000. \$7,000. \$8,000. 333 334 adjusted gross 333 under under under under \$200,000 \$200,000 7.7000 7.7000 7.7000 7.7000 \$9,000 um Returns Returns Returns Returns \$5,000 \$5,000 \$7,000 \$8,000 \$1,000

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Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS —Continued [Taxable and nontaxable returns]

	I O	H. m. h. o. r.	Adjusted	Total	Number of	Taxable	income	Income tax after credits	ax after its	Hombon	Mumbor	Adjusted	Total	Number of	Taxable income	încome	Income tax after credits	x after ts
Adjusted gross income classes	of returns	of joint returns	Income (Thousand dollers)	of		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	10	of joint returns	. 70	of TLS	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)
			Cin	Cincinnati, Ohio	o and Kentucky	cy and Indiana	впа						Clev	Cleveland, Ohio				
Total	668,806	283,603	13,625,088	1,424,724	1,368,266	432,431	2,288,353	431,065	461,534	740,609	393,679	15,954,231	1,989,455	1,912,512	647,801	3,943,936	645,630	817,714
No adjusted gross income	(*)	•	*	•	(*)	1	1	i	•	*	(*)	(*	•	*	1	ı	ı	1
Under \$-00. \$-00 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	23,572 24,580 47,618 41,048 45,704	5,217 13,015 12,814	7,827 18,913 71,594 102,030 160,733	24,996 30,658 65,393 90,004 93,691	23,979 27,520 57,380 80,913 85,208	(*) 39,728 31,391 43,354	(*) 21,450 38,272 84,270	(*) 39,728 30,229 43,354	(*) 3,048 5,567 12,888	31,166 30,845 66,128 60,944 46,022	(*) 6,664 8,858 11,204	10,886 24,817 101,030 152,080 159,846	33,313 33,585 97,885 112,833 86,445	32,326 31,438 82,318 96,672 77,388	(*) 45,896 50,557 42,493	(*) 27,012 66,755 87,654	(*) 45,896 48,583 42,493	(*) 3,867 9,788 13,854
\$4,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000	35,027 37,081 40,869 40,107 29,808	15,215 20,337 31,782 33,031 25,364	161,132 204,842 264,095 299,916 255,491	83,552 91,266 141,974 152,916 106,837	79,833 87,025 139,998 146,127 105,878	32,566 35,640 40,869 39,904 29,808	88,066 122,382 139,229 162,110 154,784	32,566 35,640 40,869 39,700 29,808	14,190 19,895 22,314 26,238 26,159	37,634 42,560 58,721 62,938 62,285	8,048 17,494 33,210 39,132 44,967	171,143 232,249 383,555 467,631 529,821	64,519 102,540 153,145 194,493 204,688	59,979 101,947 149,616 189,164 201,332	36,448 40,587 58,523 62,938 62,088	107,671 131,324 237,134 279,368 333,612	36,448 40,587 58,523 62,740 62,088	17,799 22,004 39,584 46,907 57,706
\$9,000 under \$15,000 \$10,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	25,377 79,162 19,113 11,837 2,133	20,556 75,184 17,824 10,863 1,880	240,000 939,661 324,008 333,510 141,016	91,949 322,269 73,011 44,986 8,729	90,760 319,693 71,062 42,588 8,073	25,377 79,097 19,113 11,837 2,133	151,051 619,634 240,405 264,185 118,467	25,377 79,097 19,113 11,837 2,133	25,966 109,569 47,178 63,879 43,562	36,316 141,486 34,692 23,474 3,661	32,369 131,795 33,542 21,672 3,331	3.6,121 1,687,631 586,385 670,352 245,266	139,342 527,508 128,850 89,242 14,434	138,551 518,597 127,632 85,914 13,470	36,316 141,486 34,585 23,474 3,656	202,346 1,133,883 434,922 541,504 207,018	36,316 141,486 34,585 23,474 3,656	34,274 201,229 84,390 133,904 76,115
\$100,000 under \$200,000	463	415 96	60,879	1,780	1,583	463	50,313	463	23,300	740	678	98,040	2,773	2,484	738	81,316	738	37,418
Returns under \$5,000	217,832 173,244 79,162 33,661	46,270 131,070 75,184 31,079	1,264.345 1,264.345 939.661 900,256	388,590 584,942 322,269 128,923	355,125 569,787 319,693 123,661	148,074 171,600 79,097 33,660	232,149 729,557 619,634 707,013	146,912 171,396 79,097 33,660	35,704 120,573 109,569 195,688	273,487 262,820 141,486 62,816	35,275 167,171 131,795 59,438	1613,383 1,959,375 1,687,631 1,693,842	431,565 794,208 527,508 236,174	383,053 780,610 518,597 230,252	183,166 260,451 141,486 62,698	289,526 1,183,784 1,133,883 1,336,743	181,193 260,253 141,486 62,698	45,368 200,475 201,229 370,642
				Columbia,	South 0	arolina							Columbus, G	Georgia and 1	Alabama			
Total	108,823	65,325	1687,181	321,251	312,853	83,122	399,847	83,122	74,431	60,493	37,597	365,818	169,682	167.201	50,113	210,995	50,113	42,222
No adjusted gross income	7	*	(*)	<u>+</u>	*	,	1	1	'	ł	1	ı	1	1	1	1	ı	1
Under \$000 \$-00 under \$1,000 \$1,000 under \$2,000	9,231	(£)	(*)	(*) 13,313 14,945	11,281	' ! !	1	1 1	1	14,731	9.574	12,308	19,381	18,176		1 1	1 1	1 1
\$2,000 under \$3,000	3,736	7,678	22,090	21,476	19,253	17,577	20,035	17,577	3,020,6	974.21 }		37,130	30,548	30,548	17,099	16,669	17,099	2,487
\$4,000 under \$5,000 \$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$4,000	9,900 9,909 9,561 8,768	9,040	43,301 39,539 64,176 71,797 74,900	28,266 17,029 37,794 33,096 36,916	26,868 16,838 37,411 33,096 36,693	6,878 6,860 9,909 9,561 8,768	20,595 22,067 31,116 39,787 43,316	6,878 6,860 9,909 9,561 8,768	3,390 3,385 4,960 6,282 7,052	13,853	9,359	73,672	38,314	41,677	13,853	36,731	13,853	5,758
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$30,000.	8,320 10,421 2,575 1,890	7,303 10,110 2,370 1,865	78,159 120,971 44,284 57,100 21,570	28,007 36,848 10,734 7,825 1,332	27,816 36,099 10,529 7,673 1,257	8,320 10,421 2,575 1,890 332	46,998 79,523 31,123 43,516 18,164	8,320 10,421 2,575 1,890	7, 994, 7, 994, 13, 861, 10,422, 6,398	7,360 1,833 837 218	7,045	85,748 31,322 26,419 14,965	28,021 6,611 2,890 917	28,021 6,502 2,819 880	7,360 1,833 213	53,721 22,656 20,913 11,931	7,360 1,833 837 213	9,315 4,274 5,559 4,746
\$100,000 und r \$200,000 \$200,000 or more	30	27	3,793	132	129	23	3,083	29	1,388	10	€ 80	7,607	245	223	59	6.035	10	1,301
Returns under \$5,000	49,963 43,609 10,421 4,830	11,093 39,545 10,110 4,57	110,100 328,571 120,971 127,539	111,528 152,841 36,848 20,034	105,301 151,854 36,099 19,599	24,454 43,418 10,421 4,829	40,630 183,283 79,523 96,411	24,454 43,418 10,421 4,829	6,410 29,673 13,861 24,487	34,560 15,617 7,360 2,956	13,600 14,181 7,045 2,771	81,150 115,590 85,748 83,330	72,119 58,828 28,021 10,714	69,888 58,828 28,021 10,464	24,184 15,617 7,360 2,952	30,829 62,483 53,721 63,96 <b>2</b>	24,184 15,617 7,360 2,952	4,E77 10,042 9,315 18,188
Footnotes at end of table.	See text for	. "Explanat	ion of Class	See text for "Explanation of Classifications and Terms"	and Terms" and	"Sources	Jo	Data, Description of	of the Sample		and Limitations of	the Data."						

Table 42. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS -Continued

										IIui	viuuai	Netui	1113	s/1967	• 5	tate	an	iu iv	ic ti	оро	ilitan <i>F</i>	rea			
x after ts	Amount (Theusand		68,541	•	•	(*)	1,691	2,867	5.824	764.4	13,52¢ 6.700 12,790 5.01¢	2,717		3,477 20,597 13,526 30,941		113,264	•	1 1	1,584	3,639	3,784 5,593 6,763	13,807	29,368 16,760 16.998 10,105	3,657	5,223 29,947 29,368 48,726
Income tax credits	Number of returns		69,662	1	1	*	9,436	9,262	11,682	9,548	9,974 2,579 2,052	56	ŧ	20,236 34,489 9,974 4,963		101,558	ı	1 1	17,899	12,316	7,618 8,038 8,471	15,527	21,251 6,887 2,963 505	73	30,216 39,655 21,251 10,436
псоше	Amount (Thousand dollars)		346,022	1	1	(*)	11,435	18,425	37,306	47,948	78,003	6,027		23,218 130,863 78,003 113,938	noie	577,762	1	1 1	11,452	24,910	23,588 33,358 39,913	83,288	167,091 86,662 69,032 28,124	8,019	36,362 180,146 167,091 194,163
Taxable income	Number of returns		69,690	1	,	(*)	9,436	9,262	11,682	9,548	2,974 2,579 2,081	56	i	20,236 34,489 9,974 4,991	Iowa and Illinois	102,003	ı	1 1	17.899	12.519	7.829 8.038 8,471	15,527	21,251 6,921 2.963 505	73	30,418 39,865 21,251 10.469
Number of exemptions		Christi, Texes	335.313	(*,	23,435	26.037	49,767	61,282	42,552	40,695	37,885 8,549	174	ì	138,713 141,715 37,885 17,000		328,350	*	16,126	17.175	27,577	15,542 19,384 19,705 24,151	40,271	79,026 25,903 10,912 1,857	270	92,285 118,077 79,026 38,962
Total	number of c	Corpus (	343,067	(*	23,435	27.603	50.129	62,848	44,730	40,727	38,383	196	2	141,658 145,491 38,383 17,535	Davenport-Rock Island-Moline,	344,251	(*	16,126	20.281	31,482	15,954 19,595 19,915 24,151	55,446	80,329 26.337 11,686 2,004	300	104,466 119,106 80,329 40,350
Adjusted gross			1602,581	(*)	5.372	18.287	42,578	59,684	75,527	84,228	118.201	7,292	000,0	187,110 256,292 118,201 140,978	Davenport	1900,989	*:	6,791	21,611	38, 554	19,150 43,808 53,157 62,786	139,113	250,200 117,782 86,065 32,443	9,334	1103,514 298,864 250,200 248,411
Number	٠, د		67,688	(*)	3	5,085	10.210	10,457	9,695	9,515	9,605 2,378 1,969	7,000	OT.	21,961 31,476 9,605 4,646		72,110	(*)	1	657.6		8,460	13,575	20,493	73	12,647 29,238 20,493 9,732
Number			96,580	(*)	11.412	12.152	14,341	12,434	11.682	9,548	9.974 2,579 2,081	56 56	À	46.127 35,483 9,974 4,996		123,073	<u>*</u>	12,397	14.290	11,280	4,375 7,829 8,038 8,471	15,527	21,251 6,921 2,963 505	73	51,488 39,865 21,251 10,469
x after ts	Amount (Thousand dollars)		310,651	1	1	(*	2,876	10.217	12,776	23,869	22,035 75,098 35,166 49,944	10,037	6,175	21,435 87,701 75,098 126,417		500,063	1	1	2,334	12,514	15,082 11,947 20,548 23,574	21,566	30,358 110,399 58,387 87,284 49,394	26,204	33,263 107,993 110,399 257,408
Income tax after credits	Number of returns		273,586	•	1	(*)	15,539	22,179	20,250	28,469	23,346 50,402 14,784 8,943	195	0	78,311 119,775 50,402 25,098		412,233	ı	(*	30,993	43,858	26,619 35,379 34,900	24,851	29,224 75,675 23,298 15,927 2,480	519 15 <b>2</b>	143.209
income	Amount (Thousand dollars)		1,580.463	1	1	(*)	19,154	63,064	67,595 76,935 112,063	146,126	132,371 421,206 182,526 205,240	21,797	69/.197	136,640 535,091 421,206 487,526		2,440,868	1	(*	16,462	80,490	97,638 75,060 126,878 145,733	128,761	178,533 621,832 297,644 358,735 137,711	57,751	217,669 654,965 621,832 946,402
Taxable	Number of returns		275,909	1	1	(*)	15,539	23,137	20,454	28,673	23,346 50,402 14,784 8,943	195	40	80,228 120,181 50,402 25,098		415,762	,	(*	31,196	45,033	27.362	24,851	29,224 75,675 23,298 15,927 2,480	520	145,762
Number of	other than age and blindness	Columbus, Ohio	854,275	(*)	24,648	10,520	31,747	46,693	56,936 96,615	99,792	86,914 182,806 53,684 34,202	681	140	182,388 396,220 182,80r 92,861	Dallas, Texas	1,353,323	(*;	30,775	71,055	135, -29	111.169	85,007	99,040 268,439 81,648 57,189 9,273	1,812	429,392 505,062 268,439 150,430
Total	TIS IIIS	001	883,974	(*)	24,851	10,927	35.639	51,340	58,852 58,852 99,142	101,912	87,872 185,843 55,915 35,684	763	165	195,983 405,108 185,843 97,040	Da	1,404,330	(*	34,315	61,581	147,510	115,260 82,784 119,314 126.735	85,818	99,040 272,945 83,062 59,118 9,799	1,990	463,152 513,690 272,945 154,543
Adjusted	. 70		12,444,310	(*	6,228	8,200	47.336	108,849	135.343	551,729	220,244 618,067 248,710 255,386	24.911	16,877	1276,444 930,043 618,067 619,756		13,766,086	(*)	10,222	67,633	196,168	197,523 154,116 238,495 261,375	210,926	276,206 916,582 398,394 445,206 164,410	69,482	1522,864 1,141,119 916,582 1,185,521
1 E	returns		186,590 1	*		X 4,781 K	6,088	8,081	12,983	27,435	22,388 47,697 14,447 8,520	1,027	37	19,229 95,453 47,697 24,211		308,282 1	(*)	107 61	10,323	28,252	24,135 18,349 28,226 28,023	21,494	24,207 71,240 21,866 14,433 2,280	464	77,555
W. Wader	70		316,471	*	20,105	10,317	19.176	24,299	22,260 20,657 26,687	29,631	23,346 50,402 14,784 8,943	1,129	84	118,389 122,581 50,402 25,099	İ	767	<u>.</u>	27,874	29,619	56,531	43,942 27,795 36,781	24,851	29,224 75,987 23,298 15,927 2,492	524 160	222,361 153,551 75,987 42,401
	Adjusted gross intome Adjusted states		Total	No adjusted gross income	Supply Television	\$200 under \$1,000	\$1,000 under \$2,000 \$2,000 under \$3,000	\$,000 under \$5,000	\$5,000 under \$0,000 \$0,000 under \$7,000	\$8,000 under \$9,000	\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	\$50,000 under \$100,000 \$100,000 under \$200,000	\$200,000 or more	Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	1	Total	No adjusted gross income	Under \$600	\$1,000 under \$2,000	\$3,000 under \$4,000	\$5,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000	\$3,000 mder \$9,000	\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000	Returns \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 under \$15,000 Returns \$15,000 per

Footnotes at end of table.

Table 42. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS - CONTINUED

me tax after credits	er Amount (Thousand		,577 371,410	1	(*) (*) - (*	8,788 376 14,998 998 14,049 524 25,650 639 21,855	26,666 25,239 70,39e 93,597 17,895 40,456 12,576 61,789 1,468 28,057	260 12,715 82 13,105	292 19,899 303 101,701 396 93,597 280 156,123		317 1,738,308	t	691 83 771 8,300 15,277 177 23,854	659 42,751 254 62,280 363 90,728 960 100,645	315 93,138 472,142 029 232,184 282 270,518 140,452	1,224 64,78° 362 84,604	224 82,580 551 389,542 736 472,142
Income	Number of returns		332		(*) 26,847 5 15,635 7 17,548	21,515 29,376 23,998 36,624 25,639			87,598 142,303 70,396 32,280		1,336,31		12,691 98,771 33 80,519 6 90,177	88,066 82,659 94,254 0118,363	96,315 322,836 11 95,029 2 49,282 6,809		360, 224 500, 551 322, 836
income	Amount		1,883,091	•	(*) 14,919 20,605 36,657	54,580 93,907 85,350 154,769 131,859	149,298 529,598 213,001 264,653	28,579	127,187 615,183 529,598 611,123		8,469,202		58,888 104,643 152,056	219,820 261,866 371,455 534,570 588,562	2,639,835 1,193,371 1,117,662 387,969	139,664	535,972 2,305,288 2,639,874
Taxable	Number of returns	0	334,147	1	(*) 27,035 15,823 17,548	21,515 30,346 23,998 36,813 25,639	26,666 70,396 17,895 12,604 1,473	261 82	87,975 143,462 70,396 32,314	u	1,3%,343	1	12,691 103,002 83,739 81,376	88,442 82,659 94,630 118,738 108,960	96, 315 323,048 95,029 49, 310 6, 815	1,227	369,250 501,303 323,048
Number of	other than age and blindness	Denver, Colorado	1,094,435	*	21,803 21,421 54,897 52,557 40,891	60,162 93,934 66,612 115,616	95,836 253,152 65,528 47,893 5,496	890	257,011 464,203 253,152 120,069	Detroit, Michigan	4,077,557	12,991	82,962 59,284 180,284 137,555 150,841	203, 614 220, 159 258, 736 340, 306 326, 662	359,868 1,191,295 353,333 187,565 26,959	4,297	807,539 1,505,732 1,191,295
, atc	number of exemptions	Der	1,146,494	<u>*</u>	23,527 24,115 64,514 62,631 46,305	63,259 98,190 69,305 117,556 92,771	97,371 257,284 67,286 49,383 5,855	978	290,207 475,193 257,284 123,810	Detr	4,221,892	13,370	85,895 61,313 181,733 162,307 173,472	220,280 222,745 262,709 350,085 329,624	368,330 1,205,839 357,644 192,112 28,433	4,712	898,370 1,533,492 1,205,839
Adjusted	income (Thousand		3,063,304	(*)	6,706 15,618 57,407 66,627 75,658	116,256 182,975 160,856 278,219 218,428	252,818 834,548 303,599 345,705 96,915	34,380	1324,436 1,093,296 834,548 811,024		12,708,315	226,902	22,829, 42,106 199,741 232,363 304,588	413,029 464,390 624,606 887,169 927,624	913,425 3,912,053 1,611,167 1,393,047 448,970	161,794	1,187,754 3,817,213 3,912,053
Month	of joint returns		237,919	(*)	8,480	11,205 18,286 15,597 27,038 22,541	22,788 63,484 17,153 11,888 1,385	244	37,447 106,250 63,484 30,738		871,501	2,150	13,936	32,911 38,717 52,935 77,458 85,945	83,296 295,774 90,202 47,131 6,457	1,112	92,170
Mimbon	10		404,514	(*)	20,671 18,916 38,639 26,730 22,044	25,770 32,851 24,968 37,002 25,639	26,666 70,396 17,895 12,604 1,478	261	154,674 147,125 70,396 32,319		1,511,275	3,914	70,305 51,802 130,901 94,716 88,568	90,531 84,422 96,317 118,738 109,148	96,315 323,118 95,029 49,337 6,820	1,228	530,738 504,641 323,118
tax after	Amount (Thousand		297,944		(*) 1,135 2,547 5,913	4,313 7,043 16,371 20,168 18,557	16, 384 78, 741 35, 267 49, 454 21, 299	10,180	13,929 78,523 78,741 126,751		97,748	'	473	3,598	30,746 10,448 14,879 14,879 9,085	3,828	5,600
Income tax credits	Number of returns		245,875	,	(*) 13,802 15,492 18,542	10,962 15,771 25,896 26,582 21,140	17,671 53,106 14,389 9,167 1,038	199	60,867 107,060 53,106 24,842		85,229	1	9,655	10,225	23,038 4,458 2,766	77	28,728 25,685 23,038
income	Amount (Phousand dollars)		1,498,004	1	(*) 7,921 17,675 37,052	27,256 42,973 102,465 123,207 111,939	98,859 443,102 180,084 205,699 59,415	22,146	90,083 479,442 443,102 485,377		482,583	1	3,387	22,998	04, 523 176, 938 54, 527 62, 004 25, 219	9,462	36,060 113,008 176,938
Taxable	Number of returns		246,485	1	(*) 13,802 15,696 18,542	10,962 15,975 25,896 26,786 21,140	17,671 53,106 14,389 9,167 1,038	199	61,070 107,467 53,106 24,842	g,	85,229	ı	9,655	10,225	23,038	27	28,728
Number of	other than age and blindness	Dayton, Ohio	784,692	÷	20,808 12,489 25,746 32,083 28,028	30,556 56,655 72,514 78,144 70,570	74,959 188,909 53,283 34,303 3,899	660	150,670 352,441 188,909 92,272	Moines, Iowa	271,087	÷	13,741	22,326	87,295 17,749 9,703 1,674	278	71,568
Total	of This	ñ	807,225	(*)	20,808 12,948 29,028 37,893 29,393	30,963 58,723 74,431 78,958 72,342	74, 959 189,832 54,387 35,665	738	162,950 359,412 189,832 95,031	Des	279,272	*	14,582	39,575	88,990 18,022 10,381 1,784	299	7e,127 83,613 88,990
Adjusted	. d .		12,260,396	*	29,297 29,297 46,136 64,000	52,967 93,437 169,593 197,315 180,316	166,368 536,556 242,078 253,471 58,290	25,849	1203,951 807,029 636,656 612,760		1770,087	<u>*</u>	6,529	53,285	271,695 76,453 79,786	4,924 7,236	194,590
T add mich	of joint returns		177,618	*	10,003	9,115 20,215 21,436 18,816	17,468 50,190 13,572 8,539	138	16,981 87,049 50,190 23,398		57,811	*	650,6	3,752	22, e44 4, 360 2, 528 413	73	8,619 19,160 22,644
Number	ro.		284,611	*	17,706 10,293 19,559 19,257 18,542	11,921 16,933 25,896 26,786 21,140	17,671 53,106 14,389 9,167 1,038	2007	98,236 108,426 53,106 24,843		164,051	<u>*</u>	13,109		23,038	12	47,545 22,685 23,038
	Adjusted gross income classes		Total	No adjusted gross income	## \$1,000 under \$1,000 \$1,000 under \$1,000 \$2,000 under \$3,000 \$1,000 under \$1,000	\$4,000 under \$5,000 \$5,000 under \$1,000 \$7,000 under \$1,000 \$7,000 under \$4,000 \$8,000 under \$4,000	\$9,000 under \$15,000 \$10,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	\$200,000 under \$200,000	Returns under \$5,000 Returns \$5,0c under \$10,000. Returns \$10,000 under \$10,000 Returns \$15,000 or more		Total	No adjusted gross income	#r00 under \$1,000 \$1,000 under \$1,000 \$2,000 under \$3,000 \$5,000 under \$3,000	\$5,000 under \$5,000. \$5,000 under \$5,000. \$2,000 under \$7,000. \$7,000 under \$9,000.	\$9,000 under \$15,000 \$10,000 under \$15,300 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000	Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000

Table 42, --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD MFTROPOLITAN STATISTICAL AREAS --Continued

	Number	Number	Adjusted		Number of exemptions	Taxable	Income	Income tax a	Income tax after credits	Number	Number	Adjusted	Total	Number of	Taxable income	income	Income tax after credits	x after ts
Adjusted gruss income classes		of joint	income	number of		Number of	Amount	Number	Amount		of joint	income	number of	٠.	Number of	Amount	Number	Amount
	returns	returns	(Thousand dollars)	group dinay.	blindness	returns	(Thousand dollers)	of returns	(Thousand dollers)	returns	returns	(Thousand dollers)	exemptions	age and blindness		(Thousand dollars)	of returns	(Thousand dollors)
		İ	Duli	Duluth-Superior,	Minnesota	and Wisconsin	ជ						E1 F	Paso, Texas				
Total	98,163	61,611	1643,355	279,436	268,444	83,276	380,858	81,301	68,524	46,787	64,578	1628,709	346,063	341,968	72,164	351,073	71,920	70,930
No adjusted gross income	7	( a	(*)	(*	<u> </u>	ı	1	1	ı	(*)	(*)	( <del>*</del>	3	(*	,	1	1	t
\$600 under \$1,000	19,281	-	() 20,192	25,372	22,861	10,511	4,721	10,511	699	18,895	9,250	23.264	35,807	35,616	11	1 1	1 1	1 1
#2,000 under #3,000	15,031	0.74.5	() 45,487	38,614	34,593	9,341	17,374	8,386	2,392	10,244	7,090	26,054	32,125	29,756	8,274	8,336	10,643	1,207
under	12,361	6,333	62,059	32,411	29,124	12,161	31,582	11,206	4.584	12,215	9,066	53,415	54,565	54,183	9,268	14,853	440,6	2,229
	17,906	14,086	128,640	57,878	57,878	17,906	73,222	17,906	11,885	8,510	7,135	69,105	35,475	35,475	10,845	35,623	8.510	5,677
\$6,000 mider \$4,000	17,865	16,890	156,955	62,857	62,657	17,865	48,807	17,865	16,445	6,915	6,915	62,656	31,978	31,978	6,915	33,934	6,915	5,492
\$10,000 under \$10,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$20,000 under \$10,000	12,257 1,599 1,410 216	11,866 1,525 1,225 191	141,244 26,451 41,004 13.983	48,928 7,314 4,877	48,803 7,143 4,295	1,573	89,842 17,517 31,349 11,814	12,194 1,573 1,410 216	15,443 3,342 7,436 4,152	12,018 3,264 2,084 289	11,312 2,930 1,843	143.287 55,413 59,142 20,270	45,333 12,109 8,770 1,196	44,401 12,109 8,639 1,128	12,018 3,264 2,084 2,88	96,098 42,235 46,567 17,737	12,018 3,264 2,031 288	16,798 8,225 11,280 6,592
\$100,000 under \$200,000	31	26	4,152	123	100	31	3,288	31	1,458	37	33 16	4,892	144	129	37.	4,340	37.	1,964
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	38,258 44,386 12,257 3,262	10,271 36,503 11,866 2,971	181,960 332,122 141,244 88,029	70,937 146,395 48,928 13,176	64,404 142,908 48,803 12,329	23,397 44,386 12,257 3,236	30,428 195,278 89,842 65,310	22,441 43,430 12,194 3,236	4,426 31,550 15,443 17,105	52,808 26,271 12,018 5,690	25,436 22,729 11,312 5,101	1141,581 195,054 143.287 148,787	170,004 108,442 45,333 22,284	167,063 108,442 44,401 22,062	28,186 26,271 12,018 5,689	31,146 104,258 96,098 119,571	27,995 26,271 12,018 5,636	4.621 16.400 16.798 33,111
				Erie,	Pennsylvani	.0							Evansville,	Indiana and K	Kentucky			
Total	102,782	62,697	735,382	305,425	301.403	609, 26	457,551	92,942	88,136	80,275	47,782	1570,634	228,475	221,435	72,433	354,004	71,805	60,331
No adjusted gross income	1	1	i	1	1	1	,	1	1	(*)	(*)	<b>*</b>	(*)	<b>(*</b>	1	1	1	1
Under \$600. \$500 under \$1,000. \$2,000 under \$3,000. \$3,000 under \$5,000.	19,884	3.871	23,938	22,743	21,720	14,371	7,780	13,331	1,086	10,468	4,068	11,459	12,270	12,066	19,725	28,430	19,309	4,254
\$5,000 under \$5,000. \$5,000 under \$6,000. \$7,000 under \$7,000. \$7,000 under \$9,000.	9,870 7,875 12,382 8,881 7,858	6,194 9,279 8,881 7,659	43,085 43,085 81,274 66,392 67,263	14,792 18,670 40,878 38,782 38,428	14,792 18,670 40,679 38,782 38,782	9,870 7,875 12,382 8,881 7,858	29,800 25,093 43,984 34,175 35,388	7,875 12,382 8,881 7,858	4,148 7,210 5,370 5,739	13,698	14,293	67,401	40,076	39,652	11,692	32,892 60,845 56,137	11,692	5,363 9,521 9,158
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	9,921 12,433 3,004 1,919	9,722 12,366 2,633 1,754	95,107 148,986 51,153 54,072 19,669	43,819 49,942 9,896 7,178 1,267	43,819 49,942 9,861 6,959 1,187	9,921 12,433 3,004 1,919 304	55,200 100,504 38,815 44,061 17,291	9,921 12,433 3,004 1,889	9,143 17,491 7,683 10,695 6,326	7,359 2,984 2,195 307	6,889 2,840 2,068 277	88,816 49,331 65,371 20,147	25,979 11,379 8,087 1,255	25,914 10,975 7,612 1,155	7.359 2.984 2.105	62,007 36,476 53,067 17,205	7,359 2,984 2,195	11,200 7,032 13,127 6,285
\$100,000 under \$200,000 \$200,000 or more	62	56	8,113	235	32	11	6,973	62	3,217	8	9,6	5,113	155	141	700	4,366	8	2,017
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	38,132 46,917 12,433 5,300	5,508 40,098 12,366 4,725	93,279 353,121 148,986 139,996	56,291 180,577 49,942 18,615	52,835 180,378 49,942 18,248	29,959 46,917 12,433 5,300	49,598 193,840 100,504 113,609	28,322 46,917 12,433 5,270	7,806 31,610 17,491 31,229	34,285 33,097 7,359 5,534	8,420 27,245 6,889 5,228	197,160 241,633 88.816 143,025	62,505 119,092 25,979 20,899	59,087 116,532 25,914 19,902	26,443 33,097 7,359 5,534	47,586 130,715 62,007 113,696	26,027 32,885 7,359 5,534	7,396 20,898 11,200 29,837

See text for "Explanation of Classifications and Terms" and "Sources of Date, Description of the Sample and Limitations of the Data." Footnotes at end of table.

Table 42. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLLITAN STATISTICAL AREAS - CONTINUED

	N.m.ber	Nimber	Adjusted	Total	Number of	Taxable income	income	Income tax after credits	ax after	Mimbor	Numbov	Adjusted	Total	Number of	Taxable income	income	Income tax	after
Adjusted gross income classes		of joint returns	. P.	of ns		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	tn.	of joint returns	, P ~	of		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Theusand dollars)
				Fli	Flint, Michigen								Fort Lauderd	Lauderdale-Hollywood,	d, Florida			
Total	128,538	91,304	1,099,984	423,117	401,717	111,959	702,600	111,576	139,052	176,185	107,026	1,214,932	483,813	428,807	147,414	734,476	145,118	150,571
No adjusted gross income	<b>*</b>	€	*	*	(*)	ı	1		ı	2,113	(*)	27,331	6,156	5,733	i	1	1	ì
thider \$500 \$000 under \$1,000	16,801	3,73	18,654	27,766	24,219	1 1	l I	i i	I I	9,832	1 00	3,812	9,832	9,832	(*)	(*)	(*)	(*)
\$2,000 under \$3,000 \$3,000 under \$4,000	8,412	7,895	19,666	23,712	16,637	4,110	6,395	4,110	842	17,969	0,480	43,405 43,133	31,561	27,594	15,667	6,242 18,482 17,035	15,667	2,773
\$4,000 under \$1,000 \$5,000 under \$6,000 \$6,000 under \$1,000 \$7,000 under \$9,000	9,114 9,649 8,083 9,626 8,838	3,784 5,706 7,072 7,005	40.593 52,731 53,011 68,286 73,621	22, 794 25, 292 28, 032 36, 105 31, 757	19,574 25,104 28,032 35,917 28,725	8 8 8 8 9 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	21,265 31,230 28,756 35,374 46,154	88,638 638 69,083 638 638	3,295 5,125 4,594 5,643 8,069	19,421   13,156   11,476   14,190   15,017	8,772 9,390 13,148 15,017	88,347 72,276 74,891 106,265 129,867	58,676 39,247 37,771 53,626 53,182	48,662 31,947 29,219 48,413 50,054	19,421 12,113 10,433 14,190 15,017	36,581 36,912 35,841 52,142 74,568	18,378 10,859 10,433 14,190 15,017	5,217 5,441 4,694 7,528 11,699
\$9,000 under \$11,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100.000.	7,916 32,971 7,999 3,664 436	7,728 31,435 7,965 3,398	74,558 397,871 133,778 96,132 28,768	34,933 128,123 33,306 13,812 1,909	34,933 127,494 33,136 13,370 1,828	7,916 32,971 7,974 3,664 436	42,399 266,351 95,991 75,713	7,916 32,829 7,974 3,611	6,994 46,838 18,236 17,700 8,767	5,220 17,776 6,578 5,106 898	5,220 17,024 5,927 4,770	48,225 212,084 113,788 149,031 59,828	20,039 60,981 22,613 19,223 3,386	20,039 58,994 20,900 17,427 3,011	5,220 17,776 6,475 5,106 898	26,934 141,713 81,282 117,296 50,223	5,220 17,776 6,475 5,106	4,328 24,894 15,847 27,863 18,389
\$100,060 under \$200,006	103	86	13,323	807	371	103	11,345	103	5,423	177 56	155	22,998	655	580	176	19,450	176	8,712
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	39,825 43,512 32,971 12,230	15,672 32,305 31,435 11,892	194,541 322,207 397,871 285,365	39,342 156,119 128,123 49,533	72,726 152,711 127,494 48,786	24,282 42,501 32,971 12,205	34,220 183,912 266,351 218,117	24,094 42,501 32,829 12,152	5,131 30,423 46,838 56,660	86,535 59,058 17,776 12,816	26,761 51,546 17,024 11,695	1203,354 431,524 212,384 367,970	172,885 203,865 60,981 46,082	148,050 179,672 58,994 42,091	59,954 55,972 17,776 12,712	78,772 226,397 141,713 287,594	58,911 55,719 17,776 12,712	11,426 33,689 24,894 80,562
				Fort	Wayne, Indiana	กล							Fort	Worth, Texas	s			
Total	92,432	48,845	1749,34:	262,768	254,836	82,629	490,100	82,623	99,418	240,368	166,205	1,818,487	690,178	670,892	208,737	1,168,303	208,473	228,792
No adjusted gross income	£	<u>*</u>	*	(*)	(*)	ř	3	1	1	*	<b>*</b>	*	(*)	<u>*</u>	ı	1	1	ı
#500 under \$1,000 #500 under \$1,000 #1,000 under \$2,000 #2,000 under \$3,000 \$3,000 under \$+,000	12,764		12,487	12,977	12,764	7,450	3,567	7,450	507	13,771 10,490 23,688 16,073 12,865	6,872	4,500 8,286 36,315 39,996 43,805	13,974 13,812 40,639 32,415 28,292	13.974 11,868 38,815 29,863 26,915	(*) 16,947 11,795 12,257	(*) 9,187 12,900 19,909	(*) 16,947 11,795 12,055	(*) 1,310 1,905 2,979
\$\$,500 under \$5,000 \$\$,000 under \$5,000 \$\$,000 under \$1,000 \$\$,000 under \$3,000 \$3,000 under \$3,000	7,851	13,023	35,218 43,079 79,364	14,994 11,804 55.534	13,071 11,804 55,534	7,638 7,332 10,038	19,065 31,106 35,213	7,638	3,043	17,564 16,405 23,318 21,347 16,826	12,153 10,079 20,293 17,580 15,854	79,494 89,767 150,923 161,434 144,701	46,886 44,672 76,542 75,921 51,248	43,767 43,350 76,339 75,854 50,276	16,114 16,405 23,318 20,375 16,826	40,878 49,760 81,750 87,327 91,814	16,114 16,405 23,318 20,375 16,826	6,269 7,888 13,133 14,401 15,153
under unde unde unde	\ 13,507   17,489	12,333 15,784 4,306 2,849 461	212,877 72,791 89,002 32,116	53,917 58,125 15,361 12,633 2,012	53,280 56,015 15,145 12,060 1,921	13,507 17,489 4,414 3,036 491	71,652 148,799 53,509 70,601 26,674	13,507 17,489 4,414 3,036 486	11,761 26,784 10,255 17,115 9,329	15,344 38,674 11,357 0,263	14,170 37,753 11,214 5,816	145,697 464,002 195,931 170,870 55,098	51,720 142,655 40,072 23,403 3,135	51,720 140,692 39,366 22,865 2,942	15,344 38,674 11,357 6,263	91,978 315,869 147,998 138,311 47,784	15,344 38,674 11,321 6,239	15,493 55,495 28,493 32,806 17,585
\$100,000 under \$200,000 \$200,000 or more	72	67	9,333	289	269	72	8,089	72	3,681	163	8 %	21,880	590	524	163	19,076	162	8,657
Returns 45,000 under \$1,000	34,859 32,051 17,489 8,033	(*) 21,835 15,784 7,700	182,393 244,233 212,877 209,837	53,018 121,254 58,125 30,371	48,737 120,617 56,015 29,467	26,230 30,877 17,489 8,033	38, 535 137, 970 148, 799 164, 596	26,230 30,877 17,489 8,027	6,022 22,986 26,784 43,626	95,789 93,242 38,674 18,663	32,599 77,976 37,753 17,937	1202, 343 692,523 464,602 459,019	180,070 300,104 142,655 67,349	168,841 295,540 140,692 65,819	59,130 92,270 38,674 18,663	82,952 402,629 315,869 364,853	58,927 92,270 38,674 18,602	12,473 66,068 55,495 94,756
Foctnotes at end of table. S	See text for	"Explanati	See text for "Explanation of Classifications	ifications a	and Terms" and	"Sources	of Data, Des	Data, Description of	f the Sample	e and Limitations of	ations of	the Data."						

Table 42. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS - Continued

	M. M. M. M. M. M. M. M. M. M. M. M. M. M	red m: N	Adjusted	Total	Number of	Taxable income	income	Income tax after credits	ax after its	Marsh	Mombos	Adjusted	Total	Number of	Taxable income	income	Income tax after credits	after
Adjusted gross income plasses	10	of joint returns	income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand		of joint returns	income (Thousand	number of exemptions	other than age and blindness	Number of returns	Amount	Number of returns	Amount (Theusand
				Fresno,	o, California	8						]	Sary-Hammond-East	East Chicago,	, Indiana	(Constant)		(e)
Tutal	134,665	81,910	1887,852	384,225	365,706	109,029	539,332	105,349	103,687	227,259	131,854	1,626,183	661,504	633,540	194,372	1,018,479	1163,911	189,459
No altated gross income	(*)	3	(*)	*	(*)	1	1	ı	ı	(*)	(*)	· *)	(*)	(*)	'	1	1	ı
Under \$-0. \$-0. under \$1,000. \$1,000 under \$5,000. \$2,000 under \$3,000. \$9,000 under \$5,000.	9,423 6,529 13,673 7,048	4,612	4,050 4,979 21,275 17,742 59,823	10,424 9,621 24,307 12,806 40,155	10,424 9,220 18,686 12,605 38,950	(*) 9.259 6.247 14.502	(*) 4,163 7,640 28,507	(*) 7,251 6,047 14,502	(*) 522 1,091 4,437	13,065 8,140 16,910 19,070	16,745	3,803 6,352 24,381 45,672	13,490 9,101 22,737 38,505	13,490 8,140 18,892 33,639	(*) 12,044 14,953	(*) 6,422 18,108	(*) 12,044 14,953	(*) 918 2,682
\$5,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$5,000 \$7,000 under \$8,000 \$5,000 under \$9,000	15,741 7,834 9,316 5,500 8,430	9,635	70,809 42,902 59,400 40,586	52,417 28,932 34,607 14,351 33,722	50,009 26,924 34,607 13,147 33,521	13,733 7,834 9,116 5,500 8,430	28,348 18,483 29,640 26,981 38,802	12,729 7,634 9,116 5,500 8,230	4,280 2,713 4,877 4,548 5,926	18,927 15,990 14,757 31,786	10,905 10,912 8,871 24,938	85,719 103,756 102,802 110,951 269,500	56,337 49,909 53,575 38,734 125,893	51,318 40,295 53,575 37,773 125,893	20,167 17,966 15,778 14,757 31,786	40,008 59,481 55,871 72,482 154,574	19,741 17,966 15,778 14,757 31,786	6,097 9,639 9,220 12,552 25,774
\$9,000 under \$10,000. \$10,000 under \$10,000. \$15,000 under \$50,000. \$20,000 under \$50,000. \$50,000 under \$10,000.	6,047 18,108 5,104 3,718 469	6,019 16,318 4,718 3,296	58,537 215,248 86,085 103,079 29,531	24,508 61,982 18,276 12,832 1,919	21,699 61,182 17,459 12,408 1,828	6.027 18,021 5,104 3,718 469	32.894 143,721 63,320 81.471 24,112	6,047 17,975 5,104 3,718 469	5,239 25,285 11,902 19,404 8,340	17,311 36,084 8,577 3,152	15,388 32,076 8,111 3,056 469	162,973 432,346 146,604 89,914 32,845	73,088 131,584 32,981 11,899 1,904	72,876 129,962 32,873 11,650 1,868	17,311 36,084 8,577 3,152	94,376 296,526 109,128 71,982 28,312	17,311 36,084 8,541 3,152	15,668 52,847 21,083 17,309 10,305
\$100,000 under \$200,000	17.	10	9,172	291	272	71	7,747	12	3,405	10	10	8,682	256	247	10	7,898	100	3,636
Returns \$5,000 under \$10,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	70,055 37,128 18,108 9,374	25.095 31,993 16.318 8,504	1167,926 272,799 215,248 231,879	152,766 136,120 61,582 33,357	142,625 129,898 61,182 32,001	44,686 36,928 18,041 9,374	68,739 146,800 143,721 180,072	41,473 36,527 17,975 9,374	10,341 23,302 25,285 44,759	80,104 98,771 36,084 12,300	17,056 71,015 32,076 11,707	1162,340 749,982 432,346 281,515	141,647 341,199 131,584 47,074	126,495 330,412 129,962 46,671	48,396 97,597 36,084 12,295	64,568 436,784 296,526 220,601	47,971 97,597 36,084 12,259	9,701 72,854 52,847 54,057
				Grand R	Rapids, Michi	ilgan						Green	Greensboro-High P	Point, North	Carolina			
Total	193,502	108,907	11,403,152	561,619	543,985	163,849	869,908	161,354	175,655	228,185	121,364	11,444,087	581,741	556,335	173,097	865,538	171,736	173,734
No adjusted gross income	(*)	(*)	(*)	*	<b>*</b>	ı	ı	ı	1	(*)	(*)	•	*	(*)	1	ı	1	ı
Under \$600 \$1,000 under \$1,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	13,501 21,079 19,010 16,366	6,805	3,662 27,232 45,060 56,133	13,501 31,280 37,950 39,186	13,501 29,894 34,166 37,164	13,740	6,546 17,021 24,398	13,740 13,492 12,632	935	14,158 22,413 30,394 17,819 19,180	3,463	5,482 17,150 43,691 42,990 68,094	18,562 27,662 56,512 28,876 44,121	17,201 26,489 47,265 28,502 38,866	(*) 17,684 14,917 16,835	(*) 6,135 18,768 31,239	(*) 17,684 14,917 15,475	(*) 866 2,757 4,799
\$4,000 under \$5,000. \$5,000 under \$7,000. \$5,000 under \$7,000. \$7,000 under \$4,000. \$3,000 under \$9,000.	11,788 14,168 13,821 17,318 14,197	13,938	51,161 77,053 90,346 129,885 120,236	31,015 33,913 36,527 64,446 60,340	26,407 30,504 36,151 64,446 60,152	11,600 14,168 13,821 17,318	23,230 45,742 55,066 66,755 64,467	10,401 13,980 13,821 17,318	3,536 7,443 9,144 11,085 10,514	14,399 19,993 13,090 10,542 12,957	6,935 11,917 9,759 10,356 11,971	64,546 109,884 83,506 79,294 110,551	36,182 63,350 40,999 35,161 39,238	34,873 63,163 40,999 34,974 37,265	12,854 19,009 13,090 10,542 12,957	32,558 54,592 44,529 43,727 66,172	12,854 19,009 13,090 10,542 12,957	5,075 8,622 7,138 6,891 10,737
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$50,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	7,193 32,135 6,224 5,337 809	7,193 31,647 6,053 5,148	68,339 383,711 105,295 159,983 53,158	33,378 127,776 25,508 21,688 3,491	33,378 127,358 25,200 21,027 3,262	7,193 32,135 6,224 5,337 809	36,473 250,267 76,465 129,189 45,477	7,193 32,065 6,224 5,309	5,824 43,633 14,689 32,031 16,384	10,613 29,701 6,446 5,242	9,627 28,326 6,139 4,886	100,788 351,389 108,449 151,709 67,556	35,173 108,243 22,692 20,225 3,884	34,187 106,556 22,185 19,404 3,646	29,701 6,446 5,242 5,242	64,252 228,011 75,303 115,210 54,507	10,613 29,701 6,446 5,242	10,757 39,810 14,377 27,616 19,710
\$100,000 under \$200,000 \$200,000 or more	132	126	16,810	508	459	132	14,664	132	6,664	187	156	23,911	681	610	186	18,948	186 50	8,596
Returns under \$5,000	82,126 66,698 32,135 12,543	18,627 46,494 31,647 12,139	1182,564 485.858 383,711 351,019	153,883 228,604 127,776 51,356	141,895 224,632 127,358 50,100	52,474 66,698 32,135 12,542	71,195 268,503 250,267 279,943	50,265 66,510 32,065 12,514	10,741 44,009 43,633	118,365 67,196 29,701 12,923	27,279 53,629 28,326 12,130	1241,619 484,022 351,389 367,057	211,923 213,922 108,243 47,653	193,204 210,589 106,556 45,986	64,261 66,213 29,701 12,922	88,909 273,272 228,011 275,346	62,900 66,213 29,701 12,922	13,526 44,144 39,810 76,254
Footnotes at end of table. S	See text for		ion of Class	"Explanation of Classifications and Terms"	00	nd "Sources	of Data, Des	Data, Description of		the Sample and Limitations of		the Data."						

Table 42. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS - CONTINUED [Taxable and nontaxable returns]

	II.	Mismbon	Adjusted	Total	Number of	Taxable income	income	Income tax after credits	ax after its	Missehore	Mismbare	Adjusted	Total	Number of	Taxable income	income	Income tax after credits	t after
Adjusted gross income classes	ro.	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	to	of joint returns	income (Thousand dollars)	of nns		Number of returns	Amount (Thousand	Number of returns	Amount (Theusand
				Greenvil	Greenville, South Ca	Caroline							Harrisbu	Harrisburg, Pennsylvania	rania			
Total	109,103	60,215	1662,798	299,956	292,802	84,380	382,397	83,614	71,859	159,936	92,083	1,115,668	425,779	410,170	139,124	719,289	138,722	136,834
No adjusted gross income	£	£	*	(*)	£	ı	1	1	1	*	<b>*</b>	*	<u>*</u>	<b>£</b>	1	1	t	1
Under \$600. \$00 under \$1,000. \$1,000 under \$4,000. \$5,000 under \$4,000.	10,456 9,405 8,554 15,058	8,502	3,586 7,580 13,088 {} 47,863	10,647 12,853 16,473 32,097	10,456 10,612 14,676 31,715	20,190	- 52,484	19,999	3,429	() 13,598 12,619 10,227 16,573	11,654	9,052 17,680 25,465 58,605	16,210 17,966 23,591 31,059	13,739	11,031 7,615 15,186	5,003 8,277 33,357	11,031 7,414 15,186	708 985 5,310
\$5,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$9,000		10,934	55,884 44,360 67,356 39,437	36,343 23,603 41,180 19,887	36,152 23,603 41,180 19,887	25, 210	48,605 32,734 19,017	19,062	7,814	10,007 15,432 11,257 17,868 11,678	10,026 9,086 11,918 10,492	46,356 86,339 71,938 132,757 100,477	23,670 37,268 35,560 52,113 38,451	22,043 35,680 35,359 51,128 38,049	9,806 14,408 11,257 17,868 11,678	26,159 53,979 40,584 81,296 64,735	9,806 14,207 11,257 17,868 11,678	4,245 8,701 6,463 13,747 10,911
\$9,000 under \$15,000 \$15,000 under \$15,000 \$20,000 under \$50,000 \$50,000 under \$50,000	13,449 13,449 1,967 2,199 295	13,262	160,303 32,067 63,998 19,324	48,116 7,502 8,923 1,155	7,367 7,336 8,724 1,135	13,449	105,196 22,538 49,178 15,541	13,449	18,141 4,321 11,834 5,443	21,617 5,722 2,832 2,832 506	8,522 21,036 5,689 2,707 467	90,153 252,573 96,108 81,393 24,057	35,897 80,015 19,578 10,445 2,006	35,897 78,015 19,481 10,054 1,867	9,507 21,617 5,722 2,832 5,632	56,152 168,966 71,884 65,974 29,540	21,617 21,617 5,722 2,832 2,832 506	9,417 29,493 13,741 15,909 10,855
\$100,000 under \$200,000 \$200,000 or more	80	72	5,221	153	143	80	3,874	80	1,753	88	65 119	9,465	263	231	88	8,140	88	3,770
Returns under \$5,000	56,082 35,063 13,449 4,509	15,631 27,186 13,262 4,136	1126,784 251,870 160,303 123,841	109,036 125,044 48,116 17,760	104,043 124,028 47,367 17,364	31,359 35,063 13,449 4,509	47,123 137,045 105,196 93,033	30,785 34,871 13,449 4,509	7,325 22,046 18,141 24,347	63,427 65,742 21,617 9,150	12,055 50,045 21,036 8,947	1154, 201 481, 663 252, 573 227, 231	114,104 199,289 80,015 32,371	104,337 196,113 78,015 31,705	43,639 64,718 21,617 9,150	72,795 296,745 168,966 180,783	43,438 64,517 21,617 9,150	11,248 49,238 29,493 46,855
				Hartford,	rd, Connecticut	cut							Honolulu,	, Hawaii				
Total	239,941	116,987	1,921,497	584,016	544,613	205,601	1,313,062	204,435	277, 188	198,367	94,106	11,496,795	513,698	501,610	166,095	679,476	166,038	188,950
No adjusted gross income	*	*	(*)	*	(*)	1	1	1	1	*	(*)	£	*	<b>*</b>	1	1	ı	1
Under \$600. \$000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000.	15,096 9,904 30,868 15,435 14,005	7,985	5,574 8,126 42,878 38,073 49,709	18,174 11,356 39,986 31,405 23,824	17,430 11,356 33,016 25,144 19,713	(*) 25,774 10,765 12,652	(*) 11,992 12,407 26,671	(*) 25,588 10,765 12,652	(*) 1,699 1,746 4,192	18,988 22,962 13,927 14,792	- 6,319	6,424	19,616 35,117 24,602 30,401	19,616 33,652 21,883 29,354	15,734	7,339 13,367 29,268	15,734	1,050
\$4,000 under \$5,000. \$5,000 under \$0,000. \$6,000 under \$7,000. \$7,000 under \$8,000.	11,334 13,832 13,699 12,914 18,466	7,138 6,643 11,301	51,354 75,284 87,766 95,094 157,139	28,406 28,630 31,765 25,730 48,682	23,638 26,905 27,840 25,544 46,719	11,334 13,832 13,699 12,914 18,466	26,095 47,471 55,794 67,540 103,545	11,334 13,832 13,699 12,914 18,466	3,925 7,908 9,357 11,810 18,250	20,000	7,746	89,672 76,433 97,396 119,253	44,602 38,095 43,192 40,594	77,676 39,635 40,594	17,699 13,501 14,541 14,119	49,322 44,678 53,689 73,517	17,699 13,501 14,541 14,119	7,968 7,441 8,939 12,808
\$9,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	17,288 42,645 13,549 8,837 1,367	14,953 38,527 12,807 8,223 1,263	163,225 515,588 228,063 257,167 90,812	68,791 136,597 47,445 35,262 5,411	64,679 134,768 46,629 34,117 5,072	17,288 42,645 13,549 8,837 1,367	90,745 366,623 170,251 207,627 77,629	16,307 42,645 13,549 8,837 1,367	14,997 66,039 33,123 51,721 28,272	11,711 32,588 12,041 7,146	8,575 27,912 11,352 6,772	111,913 394,366 204,265 190,487 64,192	37,436 117,747 49,313 27,312 3,853	37,436 116,304 48,945 26,529 3,640	11,711 32,474 12,041 7,125	69,730 255,445 138,036 138,913 49,777	11,711 32,417 12,041 7,125	12,259 45,814 26,331 31,928 17,479
\$200,000 under \$200,000	250	221	33,272	960	8 <b>64</b> 198	250	28,037	95 E	12,940	136	119	17,975	508 120	468	136	13,902	136	6,216
Returns \$5,000 under \$10,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	97,024 76,199 42,645 24,073	15,851 40,035 38,527 22,574	1192,204 578,508 515,588 635,197	154,503 203,598 136,597 89,318	131,278 191,687 134,768 86,880	62,684 76,199 42,645 24,073	77,218 365,094 366,623 504,127	62,499 75,218 42,645 24,073	11, 569 62, 322 66, 039 137, 258	91,150 54,292 32,588 20,337	17,542 29,498 27,912 19,154	1209, 522 404, 994 394, 366 487,913	155,529 159,317 117,747 81,105	150,278 155,342 116,304 79,686	59,432 53,873 32,474 20,316	99,296 241,614 255,445 348,274	59,432 53,873 32,417 20,316	15,706 41,447 45,814 85,983
Footnotes at end of table.	See text for	"Explanat	See text for "Explanation of Classifications and Terms" and	sifications a	nd Terms" ar		"Sources of Data, Description of the Sample and Limitations of	cription o	f the Sampl	e and Limit		the Data."						

Table 42. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLLIAN STATISTICAL AREAS --CONTINUED

x after ts	Amount (Thousand dollars)		63,101		1,718	3,684 4,134 4,042	8,886 18,152 4,457 9,555 ,016	2,040	6,358 17,999 18,152 20,592		54,226	ı	1,561	5,785	7,715	9,194 6,329 9,209 5,944	1,870	13,500
Income tax credits	Number of returns		68,915		12,035	11,321 6,655 5,819	15,043 12,176 1,870 1,758	36	27,896 24,973 12,176 3,870		63, 199	,	12,829	11,199	11,005	7,065 2,726 1,753	41	29,066
income	Amount (Thousand dollars)	and Ohic	332,241	ı	11,566	25,241 24,520 25,019	52,447 101,450 23,262 39,982 11,088	4,374	42,863 108,213 101,450 79,715		278,728	1	10,592	36,691	48,422	52, 262 32,426 38,830 17,597	4,225	46,570
Taxable i	Number of returns	Kentucky s	660,69	,	12,035	11,505	10,043 12,176 1,870 1,758	8 2	28,080 24,973 12,176 3,870	)pí	63,394	1	12,829	11,199	11,199	7,065 2,726 1,753	41	29,066
Number of		West Virginia,	222.876	*	5,787 9,420 9,338 14,947 20,633	31,919	35,138 41,427 6,588 5,737	123	84,476 83,717 41,427 13,256	on, Mississippi	215,967	( <del>*</del>	19,392	40,483	40,219	26,701 9,316 5,916 1,368	147	95,852
Total	Jo	ton-Ashland, We	233,137	*	5,787 10,356 12,190 15,882 20,633	34,158 19,625 22,472	35,138 42,229 6,622 6,055	131	91,439 85,772 42,229 13,697	Jackson,	223,682	(*)	19,781 17,028 20,580	42,138	41,290	27,159 9,454 6,210 1,455	158	100,238
Adjusted	7 ^	Huntington	1533,157	. (*)	1,259 3,937 10,299 21,943 28,555	52,762 42,432 44,165	87,058 142,719 30,805 49,173 12,904	4,839	104,909 186,616 142,719 98,913		1490,712	(*)	21,549 21,549 24,638	63,235	89,392	83, 332 45, 250 51, 006 22, 028	5,208	1119,212
Mumber	+		49,151	*	- 6,555	8,083	8,127 11,072 1,870 1,708 1,83	8 5	15,186 19,092 11,072 3,801		41,902	*	3,017	8,698	9,933	6,728 2,494 1,526	939	11,982
Federal	ro		84.054	*	4,856 5,698 6,631 8,456 7,955	11,505	10,043 12,176 1,870 1,758 200	80	43,035 24,973 12,176 3,870	-	78,222	€	12,138	14,079	661,111 4	7,065 2,726 1,753	41	42,818
tax after	Amount (Thousand dollars)		674.851	1	(*) 2,339 6,573 12,177	11, 292 18, 263 30, 643 26, 375	28,690 160,243 69,872 118,257 60,091	35,862	32,434 143,716 160,243 338,458		381,501	1	(*) 1,473 2,292 8,100	10,523	23,500	22,082 101,217 47,235 62,147 31,148	14,807	22,458
Income tax credits	Number of returns		514,528		(*) 30,740 33,524 40,036	32,414 43,061 52,067 39,297 47,590	28,835 107,120 28,423 20,476 2,892	701	143,804 210,851 107,120 52,753		316,220	1	(*) 22,615 14,587 24,095	26,359 10,895 31,054	25,680	22,908 70,721 19,204 11,270 1,538	287	93,424
income	Amount (Thousand dollars)		3.172.236		(*) 16,762 43,875 78,327	71,095 116,586 190,566 162,559 238,958	170,491 903,052 360,314 474,469 164,134	78,906	210,427 879,160 903,052 1,179,597		1,901,367	1	(*) 10,306 17,918 51,069	66,010 33,684 117,579	111,432	132,904 572,789 243,628 255,707 86,533	32,118	145,813
Taxable	Number of returns		516.695		(*) 31,734 33,715 40,417	32,414 43,251 52,258 39,297 47,590	28,835 107,249 28,423 20,559 2,897	705	145,369 211,232 107,249 52,845	iana	319,561	1	(*) 22,615 16,509 24,308	26,572 10,895 32,016	25,680	22,908 70,721 19,204 11,301 1,538	287	95,772
Number of	other than age and blindness	Houston, Texas	1.776.938	*	46,988 32,878 77,559 79,465	102,604 154,095 177,220 149,030 176,793	105,306 381,872 101,979 74,436 10,423	2,345	442,620 762,444 381,872 190,002	Indianapolis, Indi	1,033,498	(*)	24,952 19,648 36,000 52,140 44,989	53,610 36,139 98,732	91,036	92,858 257,451 68,488 40,067 5,730	997	233,517
Total	of.	Hor	1.818.139	<u> </u>	48,363 35,628 85,688 85,947	105,545 155,279 181,756 152,011 178,168	105,497 383,430 103,982 76,522 11,067	2,586	466,898 772,711 383,430 195,100	Indian	1,069,669	*	26,338 19,860 39,521 62,279 47,762	57,556 36,139 103,215	92,422	92,858 260,952 69,565 41,342 6,038	1,099	255,919
Adjusted			14, 883 130	( *)	12,593 24,933 70,875 107,567 160,894	161,218 245,729 348,956 298,869 404,923	274,358 1,305,970 485,067 589,167 194,420	94,858	1,515,073 1,572,836 1,305,970 1,489,253		12,933,508	*	7,825 14,979 40,675 62,642 93,447	119,001 65,300 207,923	192,152	219,501 850,948 326,738 318,361 100,546	37,939	1335,583
Nombret	of joint returns		139 395 1		3,691	19,749 28,992 40,655 35,116 41,257		619 227	63,075 173,862 103,279 49,179		222,290	· *	4,105	10,895 6,081 21,264	21,410	22,908 67,588 18,557 10,582 1,432	263	28,418
	of		525 TGA	1	20,926 30,139 45,426 45,741 45,741			708	246,775 214,442 107,378 52,950		372,609	*	22,019 18.202 27,947 25,109 26,714	26,784 12,068 32,016		22,908 70,721 19,204 11,301 1,538	287	147,644
	Adjusted prives law me Passins		F	W. ac.usted gruss income	77 7 6 7 1	\$1,000 unter \$5,000. \$5,000 unter \$6,000. \$1,000 under \$7,000. \$1,000 under \$7,000.	\$9,000 under \$10,000 \$15,000 under \$25,000 \$15,000 under \$50,000 \$0,000 under \$50,000	\$100,000 under \$ 20,000	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more		Total	No adjusted gross income	#500 under \$600. \$1,000 under \$1,000. \$1,000 under \$2,000. \$3,000 under \$4,000.	\$4,000 under \$5,000	under	under unde unde	\$100,000 under \$200,000	Returns under \$5,000

Table 42. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS -CONTINUED

c after	Amount (Theusand		190,045	•	*) 842 3,618 4,560	10,351 12,827 13,697 19,250 9,352	18,154, 44,756 17,861 17,273	4,738	19,385 73,281 44,756 72,623		417,981	1	(*) 2,185 4,199 6,369	12,470 14,571 18,203 29,662 20,540	23,973 119,019 43,350 61,180 33,834	16,008	25.232 106,950 119,019 166,780
Income tax after credits	Number of returns		203,373	1	11,265 20,823 16,487	20,672 24,511 19,752 23,785 10,232	14,570 28,575 6,816 3,393 3,193	288	71,224 92,849 28,575 10,725		380,543	1	(*) 32,163 22,730 22,478	31,527 30,635 28,714 43,294 25,007	25,651 84,639 18,761 11,647 1,739	327	110,043 153,302 84,639 32,559
income	Amount (Thousand		716,866	1	(*) 6,126 23,687 29,924	63,023 78,314 80,712 114,211 54,563	100,668 245,688 89,521 71,703 21,534	10,439	122,858 428,468 245,688 201,903		2,122,005	1	(*) 15,403 28,162 42,284	78,810 91,417 108,813 183,217 121,052	141,962 675,748 227,313 254,390 93,916	35,347	164,730 646,460 675,748 635,067
Taxable	Number of returns	sey	205,580	,	(*) 12,263 20,823 17,697	20,672 24,511 19,752 23,785 10,232	14,570 28,575 6,816 3,393	288	73,431 92,849 28.575 10,725	Kansas	382,130	1	(*) 32,163 23,917 22,675	31,527 30,837 28,714 43,294 25,007	25,651 84,639 18,761 11,647 1,739	327	111,428 153,504 84,639 32,559
Number of		City, New Jersey	547,455	*	12,760 14,009 35,314 48,920 36,431	33,918 60,331 52,368 58,052 29,198	36,510 93,950 21,896 9,971 1,327	291	183,483 236,459 93,950 33,563	Missouri and	1,228,768	8,959	21,137 19,005 66,881 46,784 54,777	70,491 95,809 93,642 141,126 87,559	91,850 313,740 67,736 41,943 6,254	1,101	287,733 509,986 313,740.
Total	J.C.	Jersey C	578,301	*	12,760 16,177 46,697 51,935 40,039	37,123 61,540 52,368 62,045 29,198	36,510 94,710 22,530 10,669 1,465	332	206,844 241,661 94,710 35,086	(ansas City. )	1,298,361	9,156	22,150 23,002 81,501 57,631 65,390	74,924 103,912 95,843 145,869 89,456	92,799 314,919 69,240 44,274 6,720	1,258	333,753 527,878 314,919 121,811
Adjusted	income (Thousand dollars)		11,539,314	*	4,290 8,846 35,563 64,391 64,036	98,723 136,287 128,191 177,165 87,471	139,044 343,168 114,775 88,548 25,330	12,539	1275,125 668,157 343,168 252,864	Ka	13,414,470	29,505	6,233 13,244 72,388 74,151 95,723	150,659 181,160 194,993 327,353 212,567	242,201 1,027,293 314,005 328,292 113,057	42,431	1,158,273 1,027,293 826,010
Number	of joint returns		110,341	*	14,451	10,423 10,423 8,811 15,819 8,235	8,600 24,618 5,932 2,733 339	255	24,721 51,888 24,618 9,114		265,786 1	2,019	11,387 8	14,116 18,374 14,485 33,496 20,025	22,203 81,152 18,312 10,972 1,575	300	44,818 108,583 81,152 31,233
Number		•	245,768	(*)	12,760 11,054 23,818 25,775 18,695	21,305 24,511 19,752 23,785 10,232	14,570 28,575 6,816 3,393	97	113,618 92,849 28,575 10,726		453,244	2,627	20,530 16,144 48,924 29,383 28,093	33,460 32,989 29,678 43,496 25,007	25,651 84,639 18,761 11,710 1,739	328	179,161 156,821 84,639 32,623
ax after its	Amount (Thousand dollars)		134,513	1	586. 983 3,723	5,150 3,440 6,141 5,738	9,056 26,261 12,740 18,900 12,246	6,122	10,465 33,616 26,261 64,171		54,631	'	787	3,383 9,758 8,943	8,184 10,214 3,159 4,029 3,432	938	3,166 29,495 10,214 11,756
Income tax after credits	Number of returns		123,159	1	(*) 8,576 7,532 12,946	13.988 7,939 14.611 8,767 11,266	8,761 18,377 5,242 3,369	116 24	44,088 51,343 18,377 9,351		67,595	1	9,604	7,797	7,676 6,583 1,247 1099 154	5 C4	19,032 39,849 6,583 2,131
lncome	Amount (Thousand		638,175	1	(*) 4,096 6,897 23,964	32,671 21,211 40,134 35,705 55,551	53,838 148,250 65,133 79,556	13,093	67,790 206,440 148,250 215,695		300,736	•	3,425	20,988 61,205 55,421	46,848 55,877 16,081 16,133 9,380	2,042	21,213 179,648 55,877 43,998
Taxable income	Number of returns	ida	124,283	1	(*) 8,576 7,532 13,988	13.988 7,939 14.611 8.767 11,266	8.761 18,377 5.242 3,450	116	45,131 51,343 18,377 9,432	rania	68,391	1	9,604	8,195 14,643 11,768	7,676 6,583 1,247 709 154	18	19,430 40,247 6,583 2,131
Number of exemptions	other than age and blindness	Jacksonville, Florida	429,462	(*	14,009 20,895 21,758 18.826 38,653	41,118 26,327 60,333 24,216 38,807	26,492 62,391 18,228 12,583 2,006	397	157,581 176,175 62,391 33,315	wn, Pennsylvania	233,262	(*)	7,376 17,384 10,944 7,382	10,706 20,820 48,861 49,791	29,023 24,396 3,115 2,720 622	73	53,829 148,495 24,396 6,542
Total	J.C.	Jackso	445,050	(*)	14,219 20,895 24,053 20,499 45,119	42,160 26,327 60,333 25,468 39,850	26,492 62,737 18,708 12,787 2,092	450	169,689 178,470 62,737 34,154	Johnstown,	238,920	*	7,376	10,706 21,418 48,861 49,791	29,023 24,463 3,385 2,909 642	75	58,341 149,092 24,463
Adjusted	income (Thousand		11,053,113	*	3,737 8,320 20,137 24,166 59,314	70,080 43,608 93,809 67,017 94,548	83,481 217,252 89,092 98,258 38,950	15,498	1181.243 382,463 217,252 272,155		1505,844	(*)	2,386 16,166 14,639 15,676	14,026 33,991 102,983	73,336 78,956 20,662 20,975 10,704	2,292	162,193 309,630 78,956 55,065
Mumber	of joint returns		1 619'68	(*)	7,315	12,532	7,718 17,423 4,866 3,161	101	22,829 40,703 17,423 8,664		50,664	(*)	10,889	13,603	6,636 5,827 1,112 662 149	12	6,990 35,90¢ 5,827 1,941
Number	ro.		159,330	(*)	14,009 10,451 13,596 9,415 16,710	15.241 7,939 14,611 8,767 11,266	8,761 18,446 5,242 3,450	22,8	80,108 51,343 18,446 9,433		83,202	Ŷ	7.376	3,075 t,160 14,643 11,768	7,676 t.,583 1,247 709	138	34,241 40,247 6,583 2,131
	Adjusted gross income classes		Total	No adjusted gross income	Under \$,00. \$0.0 under \$1,000 \$1,000 under \$2,000 \$5,000 under \$3,000	\$4,000 under \$5,000 \$5,000 under \$9,000 \$7,000 under \$7,000 \$7,000 under \$7,000 \$3,000 under \$4,000	\$9.00. under \$15,000 \$16,000 under \$15,000 \$26,000 under \$51,000 \$26,000 under \$50,000 \$59,000 under \$100,000	\$100,000 under \$200,000	Returns \$5,000		Total	No adjusted gross income	Under \$000 \$.00 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	\$7,000 under \$5,000 \$5,000 under \$1,000 \$7,000 under \$1,000 \$7,000 under \$3,000	\$9,000 under \$10,000. \$15,000 under \$5,000. \$15,000 under \$50,000. \$20,000 under \$30,000. \$50,000 under \$10,000.	\$200,000 under \$200,000	Returns under \$5,000

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS - Continued

			Adjusted	0.00	Number of	Taxable income	1ncome	Income tax after credits	ax after			Adjusted	E + C E	Number of	Taxable i	Income	Income tax after credits	after
The sange fage to	Number - f	Fumber of Sofet	income	Ģ,	other than		4	1 1 1 1 1 1 1	+ 0 ( m y	Number of	Number of joint	income	Jo	other than ,	9 7 1	âmcuun‡	Manhore	America
- 114	returns	returns	(Thousand			Number of returns	(Thousand dolfars)	of returns	(Thousand	Sur.	returns	(Thousand dollars)			number or returns	(Thousand dollars)		(Theusand dollars)
				Knox	Knoxville, Tenne	essee							Lancaste	Lancaster, Pennsylvania	nia			
	121,329	62,429	1789,109	315,920	305,927	102,088	488,397	101,700	96,633	103,422	60,912	1705,919	278,864	266,017	90,705	459,525	89,117	87,569
N. 93 LIFE GREE INCOME	(*)	(*)	(*)	<b>£</b>	( <del>*</del> )	ı	1	1	1	*	<b>£</b>	*	÷	<u>*</u>	1	1	ı	1
Uniter who was a second of the		4,249	5,205	7,465	7,465	(*)	(*)	(*)	- 73 (*)	8,958	3,779	5,157	14,059	13,858	11,031	6,654	10,046	815
#1,000 under #,000	9,575		23,939	13,814	13,814	9,381	11,734	9,381	1,766	6,047	1	30,739	11,213	8,439	12,937	24,397	12,937	3,793
#, 000 maer \$1, 500.		8,257	48,415 55,319 58,546 72,395	34,354 33,239 37,946 23,739	32,427 33,239 35,825 23,729	9,770 10,185 9,056 9,643	21,882 27,204 26,253 48,511	9,575 10,185 8,862 9,643	3,378 4,210 4,000 8,258	7,998 10,066 15,393	8,840	35,345 56,620 105,814	18,569 42,453 41,499	15,212 39,498 41,298	7,998 9,865	19,352 24,694 66,719	7,797 9,865	2,586 3,743 10,972
\$3,000 ander \$4,000		13,687	123,601	48,753	48,365	13,687	74,262	13,687	12,035	10,169	7,959	90,172	32,237	32,237	10,169	606,66	10,169	10,252
\$9,000 under \$10,000 \$10,00 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	_	11,461	144,487 81,478 76,518 30,697	41,259 17,713 10,276 1,914	40,583 17,647 9,870 1,762	12,236 4,789 2,662 475	96,646 58,993 61,250 25,947	12,236 4,789 2,662 475	17,010 11,284 15,120 9,376	17,955 2,614 2,378 303	17,439 2,582 2,350 283	207,950	64,916 9,195 8,765 1,130	64,465 8,752 8,434 1,040	17,955 2,614 2,378	142,314 34,046 55,909 17,937	17,955 2,614 2,378 303	24,760 6,543 13,527 6,607
\$100,000 under \$200,000	98	18	8,722	252	231	59 02	7,722	902	3,619	53	0, 8	6,499	215	30	53	5,775	53	2,659
Returns \$5,000	58,447 42,570 12,300 8,012	12,894 34,473 11,461 7,601	1130,042 309,860 144,487 204,720	100,764 143,667 41,259 30,230	94,605 141,157 40,583 29,582	39,270 42,570 12,236 8,012	54,822 176,230 96,646 160,699	39,076 42,376 12,236 8,012	8,350 28,504 17,010 42,769	44,482 35,627 17,955 5,358	12,237 25,963 17,439 5,273	1103,772 252,606 207,950 141,591	78,418 116,188 64,916 19,342	70,077 113,032 64,465 18,443	31,966 35,426 17,955 5,358	50,403 150,722 142,314 116,086	30,780 35,024 17,955 5,358	7,194 24,966 24,760 30,649
				Lans	Lansing, Michige	an						Litt	Little Rock-North	Little	Rock, Arkansas			
Tetal	124,229	73,622	1943,128	359,826	348,155	107,587	597,379	107,023	1113,111	108,987	66,405	116,017	312,931	304,582	95,718	406,412	95,534	76,982
No adjusted gross income	£	•	*	*	*	ı	1	1	,	*	*	*	*	( <del>*</del> )	1	1	ı	,
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	11,195	6,320	6,135 25,009 37,216	12,582	11,383 22,248 22,774	11,709	7,654	11,521	1,083	6,997 14,794 9,881 10,865	2,638	2,732 21,028 23,569 39,152	7,180 20,025 17,399 30,079	7,180	13,805 8,528 9,627	6,488 9,653 13,891	13,622 8,528 9,627	925 1,436 1,739
\$5,000 under \$5,000. \$5,000 under \$0,000. \$7,000 under \$7,000. \$7,000 under \$3,000.	10,234 7,569 13,346 16,850	6,695 7,331 14,828	46,444 41,338 88,438 131,727	23,876 17,652 38,291 58,541	22,490 16,641 35,705 58,541	10,234 7,569 13,346 16,850	25,721 24,413 55,473 71,598	10,234 7,381 13,346 16,850	4,160 3,862 9,187 11,719	10,756 5,041 6,714 10,149 9,415	10,477 6,714 10,149	47,836 27,464 43,532 76,080 79,624	30,438 15,858 27,334 37,643 37,110	30,254 13,704 27,334 36,474 37,110	13,573 6,714 10,149 9,415	33,942 21,263 40,064 42,270	13,573 6,714 10,149 9,415	5,285 3,247 6,302 6,779
\$9,000 under \$15,000 \$15,000 under \$15,000 \$25,000 under \$55,000 \$20,000 under \$50,000 \$50,000 under \$100,000	7,402 22,687 5,337 3,938 3,556	7,402 21,086 5,200 3,833	70,416 274,150 90,756 102,952 23,477	34,075 87,617 19,946 15,767 1,626	34,075 86,575 19,227 15,294 1,546	7,402 22,687 5,337 3,938 3,938	38,056 180,843 67,476 78,785 20,360	7,402 22,687 5,337 3,938 3,938	6,208 31,584 12,977 17,844 7,317	5,041 14,261 2,122 2,087 364	13,924 1,780 1,874 364	48,342 169,180 35,954 61,219 24,379	19,981 52,604 6,707 7,802 1,561	19,981 51,864 6,331 7,171 1,438	5,041 14,261 2,087 2,087 3,64	27,673 110,015 24,816 48,105 19,767	5,041 14,261 2,087 2,087 364	4,794 19,057 4,951 11,634 6,971
\$100,000 under \$200,000	47	43	6,297	189	169	6 6	5,437	47	2,517	61	57	7,398	236	220 16	61	6,057	61	2,701
Returns wider \$5,000	46,688 45,166 22,687 9,688	10,203 32,898 21,086 9,435	109,512 331,919 274,150 227,547	86,097 148,559 87,617 37,553	80,360 144,963 86,575 36,257	30,046 45,166 22,687 9,688	51,239 189,540 180,843 175,757	29,670 44,978 22,687 9,688	8,014 30,976 31,584 42,537	53,726 36,361 14,261 4,639	14,996 33,406 13,924 4,079	1132,687 275,042 169,180 133,402	106,077 137,926 52,604 16,324	102,938 134,604 51,864 15,176	41,477 35,376 14,261 4,604	52,815 142,428 110,015 101,154	41,293 35,376 14,261 4,664	7,697 22,809 19,057 27,419
Marking of the strains			_   :													ш		

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS --Continued

	Nimber	redmiN	Adjusted	Total	Number of	Taxable	încome	Income tax	tax after	Member	Mimbor	Adjusted	Total	Number of	Taxable	income	Income tax after credits	x after ts
Adjusted gross income classes		of joint returns	income (Thousand dollars)	number of exemptions		Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	co co	of joint returns	income (Thousand dollars)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount ( Deusand
				Lorai	Lorain-Elyria, Ohio	io							Los Angeles-Long	Beach,	California			
Total	85,851	56,715	1589,878	262,325	255,334	78,424	355,285	78,424	67,000	2,665,772	1,392,859 1	21,438,708	7,023.098	6,741,963	2,221,199	13,199,253	2,199,693	2,752,578
No adjusted gross income	(*)	(*)	<u>*</u>	(*)	(*)	1	1	1	1	15,867	7,074	297,624	37,738	35,529	1	1	1	•
thider \$000. \$-00 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	20,456	6,663	33,544	24,404	23,022	14,410	14,806	14,410	2,208	248,919 199,797 189,631	6,941 8,003 38,459 45,836 55,505	49,820 74,704 370,703 507,206 660,055	180,998 129,921 400,084 392,977 418,600	173,351 122,883 350,626 351,570 388,438	18.287 169,503 142,832 160,228	1,001 88,604 185,156 283,866	18.287 167,404 137,387 155,434	12,538 12,538 27,208 43,100
\$1,000 under \$5,000. \$1,000 under \$6,000. \$2,000 under \$7,000. \$1,000 under \$9,000.	14,508	10,585	83,830 132,389	23,268	23,268	9,352 14,508 16,925	19,770 45,104 69,760	9,352	3,063	198,574 169,909 169,987 196,266 169,265	72,000 81,878 97,413 124,192 107,588	897,845 939,922 1,100,958 1,470,635 1,439,874	442,358 472,251 494,915 587,644 487,178	414,780 449,726 482,232 577,856 482,604	181,134 163,522 165,247 193,769 166,171	461,160 454,140 583,376 798,356 856,118	176,990 159,578 165,246 193,570 166,171	73,099 73.216 96,650 134,308 148,576
\$9,000 under \$15,000 \$16,00c under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	6,711 12,465 2,790 1,058	6,711 12,465 2,758 1,003	64,448 144,120 48,302 27,998 10,865	25,068 52,645 10,921 4,415	22,897 51,870 10,921 4,359	6,711 12,465 2,790 1,058	41,254 92,251 35,772 22,485 9,162	6,711 12,465 2,790 1,058	6,882 15,786 6,913 5,331 3,236	138,523 448,583 152,386 105,515 13,152	105,813 392,666 139,786 94,810 11,597	1,319,864 5,455,221 2,598,343 2,925,859 874,822	459,924 1,537,560 536,362 380,026 50,576	448,149 1,511,797 525,707 346,327 47,618	138,523 447,703 152,084 105,305 13,0%	783,880 3,459,298 1,793,364 2,145,983 660,055	138,125 447,508 151,985 105,138 13,086	134,258 618,204 346,649 505,584 229,200
\$100,000 under \$200,000	27	25	3,405	120	107	27	2,982	27	1,364	2,860	2,488	.380,328	10,527	9,676	2,843	280,894	2,838	124,300
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	31,190 38,144 12,465 4,052	7,058 33,234 12,465 3,958	172,505 280,668 144,120 92,585	48,662 144,727 52,645 16,291	47,082 140,187 51,870 16,195	23,763 38,144 12,465 4,052	34,575 156.119 92,251 72,340	23,763 38,144 12,465 4,052	5,271 25,161 15,786 17,791	1,098,362 843,951 448,583 274,876	233,818 516,884 392,666 249,491	12,462,709 6,271,252 5,455,221 7,249,526	2,002,684 2,501,912 1,537,560	1,837,176 2,440,567 1,511,797 952,423	671,984 827,232 447,703 274,280	1,019,787 3,475,870 3,459,298 5,244,298	655,502 822,690 447,508 273,993	156,086 587,008 618,204 1,391,280
				Louisville,	Kentucky and	Indiana							Madison,	on, Wisconsin				
Total	278,376	164,864	11,978,726	773,225	744,009	243,283	1.220,276	240,715	240,853	90,222	886,97	1725,867	242,698	234,975	546,64	478,034	79,912	92,616
No adjusted gross income	(*)	(*)	(*)	-	(*)	ı	1	1	-	(*)	*	(*:	(*	(*)	ı	ſ	ı	ţ
Under \$600 \$-00 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	17,690 33,337 24,982 22,452	3,973	5,781	20,564 39,951 48,475 55,405	20,564 38,897 40,728 53.278	23,508	11,959	23,508	1,698	15,382	7,002	16,253 24,968 22,080	30,961 12,252 7,231	12,252	) 15,870	16,360	15,870	2,286
\$5,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$7,000 \$7,000 under \$9,000	22,012 21,187 22,970 14,268 24,441	10,209 13,270 15,077 14,268	97,388 118,288 147,967 106,344 207,646	47,363 71,461 64,409 56,479 81,490	42,461 67,520 60,584 56,479 81,286	21,808 21,187 22,012 14,064 24,237	55,716 55,706 85,455 55,418	21,808 20,975 22,012 14,064 24,237	8,870 8,636 113,587 8,708 21,941	7,776	6,309	51,678	18,823 25,908 6,743	17,246 25,908 5,767	10,416	34,156 29,754 28,315	10,416	5,576 4.806 5,340
\$9,000 under \$15,000. \$15,000 under \$25,000. \$20,000 under \$20,000. \$20,000 under \$50,000.	14,492 41,918 9,563 7,404 1,155	12,318 39,313 8,999 6,870 1,053	137,503 490,581 161,106 204,341 76,063	64,314 152,330 35,296 29,604 4,570	64,314 149,451 34,564 28,182 4,324	14,492 41,918 9,563 7,404 1,155	75,666 323,238 115,468 158,695 64,685	14,492 41,918 9,563 7,404 1,155	12,772 56,734 22,255 37,878 23,326	6,484 19,234 5,551 3,487 316	6,484 18,050 5,323 3,369 2°0	62,465 237,725 93,829 95,909 21,003	31,072 73,185 20,869 13,882 1,289	31,072 72,459 20,489 13,628 1,237	6,484 19,234 5,551 3,487 316	33,621 159,074 65,980 71,003 16,662	6,484 19,171 5,551 3,487 316	5,384, 28,272 12,586 16,138 5,833
\$100,000 under \$200,000 \$200,000 or more	39	35	28,571	872 151	120	219	23,946	219	11,025	077	627	5,211	142	35	77	3,736	770	1,942
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	120,718 97,359 41,918 18,381	34,899 73,491 39,313 17,161	120,718 34,899 1288,097 212,251 97,359 73,491 712,770 338,131 41,918 39,313 490,581 152,330 18,381 7,161 482,278 70,49		196,415 330,183 129,451 67,960	86,993 95,993 41,918 18,379	123,661 400,951 323,238 372,426	84,637 95,781 41,918 18,379	18,703 65,644 56,734 99,772	37,996 23,585 19,234 9,407	5,455 14,461 18,050 9,022	180,910 180,910 237,725 220,220	60,437 72,848 73,185 36,228	55,732 71,270 72,459 35,514	27,749 23,585 19,234 9,407	48,024 109,459 159,074 161,477	27,749 23,585 19,171 9,407	7,421

Foutnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS --Continued

			Adjusted	Total	Number of	Taxable	income	Income tax after credits	ax after	Marin Marin	Monthon	Adjusted		Number of	Taxable	income	Income tax credits	tax after dits
Adjusted gruss income	Number of	dumper of joint	Income		-	Mumban of	Amount.	Nimber	Amount		of joint	a)		_	Mumber of	Amount	Number	Amount
5757677		returns	(Thousand	exemptions	age and blindness	returns	(Thousand	of returns	(Thousand dollars)	returns	returns	(Thousand dollers)	exemptions	age and blindness		(Thousand dollars)	(0	(Thousand
				Memphis, Ter	Tennessee and	Arkansas							M	Miami, Florida				
T. tal	233,095	127,520	11,583,707	085,683	669,778	185,827	952,587	184,281	194,843	407,458	210,218	12,673,246	1,062,763	994,246	326,145	1,695,210	325,101	363,229
No adjusted gross income	(*)	*	*	*	*	1	1	1	1	3,496	*	295,676	7,404	6,046	1	1	1	ı
Under \$000. \$-3, under \$1,000. \$1,000 under \$1,000. \$1,000 under \$1,000. \$3,000 under \$1,000.	15,770 34,230 23,247 22,240	330	\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\	23,634 61,987 60,405 62,101	21,524 e1,016 55,991 62,101	21,568	11,012	21,568 13,660 16,104	1,581	17,774 24,033 55,347 40,712 38,839	20,057	5,636 20,163 83,880 100,429 135,814	20,286 27,807 109,827 85,171 98,339	20,286 . 26,758 87,710 71,407 92,076	(*) 33,008 30,897 33,409	(*) 16,003 30,757	(*) 31,905 30,897 33,409	(*) 2,270 4,404 7,349
\$4,300 under \$5,000. \$2,000 under \$4,000. \$4,000 under \$7,000. \$7,000 under \$7,000.	19,965 17,557 15,402 16,912	11,144 10,790 9,620 12,885 11,383	91,059 95,021 99,078 127,264 123,202	60,964 60,808 40,453 59,366	58,073 60,808 40,453 59,366 59,020	17,866 16,593 15,402 16,912 14,467	40,691 39,920 60,329 72,095	16,903 16,593 15,402 16,912	6,362 6,363 9,814 11,860 11,985	34,651 29,646 30,270 16,934 21,285	18,787 18,377 18,587 11,301	155,504 165,229 196,751 125,430 178,877	100,633 74,757 81,624 57,318 83,272	95,666 71,413 81,624 55,232 81,186	30,264 28,503 30,060 16,933 21,285	68,164 92,660 109,528 68,895 96,470	30,264 28,603 30,060 16,933 21,285	10,465 14,891 17,978 11,553 16,026
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$60,000 \$20,000 under \$50,000 \$50,000 under \$100,000	7,888 30,440 6,861 6,551 1,098	5,961 28,826 6,576 6,095 1,057	74,823 364,331 115,241 189,793	25,979 116,625 23,328 25,125 4,472	24,628 114,364 22,890 23,963 4,229	7,888 30,440 6,861 6,551 1,098	48,020 234,881 83,589 150,723 62,034	7,694 30,440 6,861 6,551 1,098	8,327 40,930 15,720 36,619 22,135	17,531 47,601 13,503 13,044 2,190	13,361 41,111 12,406 11,497 1,961	166,301 570,214 229,825 370,818 146,490	54,682 155,919 46,538 48,500 8,442	51,135 152,295 44,756 45,875 7,793	17,531 47,600 13,469 12,995 2,180	105,045 387,068 168,549 289,155 119,528	17,531 47,600 13,469 12,995 2,180	18,061 69,792 32,829 70,351 42,769
\$100,000 under \$200,000	191	176	25,173	687	632	191	21,652	191	10,049	456 145	396	59,236	1,691	1,500	141	47,824	14.8	21,492
Returns under \$5,000	115,698 72,225 30,440 14,732	34, 124 50, 638 28, 826 13,932	1283,962 519,390 364,331 416,024	269,699 245,627 116,625 53,732	259,314 244,275 114,364 51,825	69,393 71,262 30,440 14,732	97,795 290,676 234,881 329,235	68,236 70,873 30,440 14,732	15,016 48,349 40,930 90,548	214,852 115,667 47,601 29,338	64,194 78,531 41,111 26,382	1405,750 832,588 570,214 864,694	449,466 351,653 155,919 105,725	400,950 340,591 152,295 100,410	134,898 114,414 47,600 29,233	164,906 472,598 387,068 670,638	133,856 114,414 47,600 29,231	24,542 78,509 69,792 190,386
				Milwa	Milwaukee, Wiscon	nsin							Minneapolis-	St. Paul,	Minnesota			
Total	546,412	305, 113	14,217,591	1,545,272	1,474,439	469,311	2,687,699	467,268	529,181	648,166	357,602	15,003,243	1,801,302	1,730,235	554,321	3,075,452	550,483	618,769
No adjusted gross income	*	*	(*	<u>*</u>	<u>*</u>	1	1	1	1	*	*	*	*	<u>*</u>	ı	1	1	ı
Under \$600. \$-00 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,000. \$3,000 under \$4,000.	30,934 21,148 56,335 31,075 45,163	4,332	11,207 17,185 82,189 78,242 158,199	41,578 31,592 69,793 57,012 105,246	35, 123 25, 137 63, 279 50, 758 96, 840	(*) 45,518 23,014 38,593	(*) 24,099 34,587 75,097	(*) 45,518 22,813 37,617	(*) 3,452 5,159 11,833	35,822 28,053 72,380 45,497 41,092	4,267 6,178 5,269 7,533	12,182 22,202 108,877 112,463 144,916	38,579 36,141 101,052 73,273 74,583	37,778 33,830 88,742 61,010 63,075	(*) 57,222 38,364 37,426	(*) 31,091 54,444 77,998	(*) 57,022 36,253 37,426	(*) 4,433 8,058 11,853
\$5,000 under \$5,000. \$5,000 under \$0,000. \$0,000 under \$1,000. \$7,000 under \$2,000.	24,817 35,148 39,621 35,691 26,654	6,685 17,474 23,382 24,502 21,375	110,612 195,251 256,663 267,281 225,490	56,664 95,630 124,574 116,944 94,566	52,361 87,425 121,246 112,067 91,582	23,239 35,148 39,421 35,490 26,453	62,789 112,189 145,965 156,351 135,425	23,038 34,947 39,421 35,490 26,252	10,389 18,201 24,281 26,112 22,816	31,762 38,754 41,219 42,329 52,836	9,248 15,292 29,373 33,508 44,127	141, 192 211, 645 267, 508 315, 972 448, 890	60, 249 93,051 124, 294 122, 978 207, 501	54,371 91,182 131,028 120,267 203,280	31,362 36,042 39,108 41,929 51,881	81,758 119,989 144,281 194,057 230,508	30,761 35,842 39,108 41,528 51,681	12,680 19,839 23,452 32,202 38,593
\$9,000 under \$10,000. \$10,000 under \$15,000 \$15,000 under \$50,000. \$20,000 under \$50,000.	45,566 112,447 21,183 15,224 2,391	40,631 106,386 20,482 13,913 2,205	433,393 1,348,679 354,460 435,006 157,778	168,267 423,585 78,946 63,054 9,691	165,513 418,500 77,714 61,048 9,121	45,566 112,447 21,183 15,218	266,787 899,302 253,831 324,118 125,021	45,365 112,384 21,183 15,218 2,391	45,376 158,736 48,637 77,956 43,626	49,458 114,804 28,417 19,493 3,056	43,326 109,498 27,531 17,895 2,791	467,393 1,365,094 482,929 555,182 203,142	194,272 453,811 109,486 79,811 12,790	193,117 448,289 107,886 76,375 11,991	49,458 114,804 28,417 19,493 3,051	265,826 848,618 335,886 411,736 160,376	49,458 114,679 28,417 19,493 3,051	44,697 147,405 64,069 97,867 56,168
\$100,300 under \$200,000	425	379	55,136 38,676	1,601	1,420	423	42,979	423	19,131	562	512	74,534	2,224	2,001	560	59,975	204	26,582
Returns 45,000 under \$1,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	211,960 182,680 112,447 39,325	34,297 127,364 106,386 37,066	1,378,078 1,378,678 1,348,679 1,041,061	368,060 599,981 423,585 153,646	328,492 577,833 418,500 149,614	135,472 182,077 112,447 39,315	196,888 816,718 899,302 774,791	134,095 181,475 112,384 39,314	30,878 136,786 158,736 202,781	257,034 224,596 114,804 51,732	33,568 165,626 109,498 48,910	1,711,408 1,365,094 1,393,497	390,312 752,096 453,811 205,083	344,138 738,874 448,289 198,934	169,374 218,418 114,804 51,725	245,604 954,660 848,618 1,026,570	166,462 217,617 114,679 51,725	37,068 158,783 147,405 275,513
Doctor or and of table	See text for		"Explanation of Classifications and Terms"	ifications a	nd Terms" an	Securios, b	of Data Des	Description	, fame Samp	and Limit	tations of t	the Data."						

k after	Amount (Theusand		159,575	1	- 453 2,198 4,611	4,960 6,017 9,290 10,942 5,759	11,461 31,141 15,612 22,981 17,305	7,815 10,029	12,222 43,469 31,141 72,743		315,588	1	(*) 1,574 4,329 7,126	10,198 14,828 11,426 16,353 15,504	19, 629 70,073 27, 833 58, 864 30, 289	14,571	23,245 77,741 70,073 144,529
Income tax after credits	Number of returns		147,208	1	9,198	10,938 13,441 14,244 16,189	12,152 22,470 6,590 4,234 870	156	49,678 63,167 22,470 11,893		275,917	1	(*) 18,543 18,435 24,146	23,891 20,589 25,203 18,160	21,187 47,968 11,477 10,397 1,522	288	87,239 116,954 47,968 23,756
income	Amount (Thousand		783,829	ı	3,185	31,049 39,141 56,205 67,810 24,670	69,305 178,066 81,147 93,353 48,248	17,105	79,657 267,131 178,066 258,975		1,533,015	1	(*) 11,025 28,582 48,743	63,620 93,345 70,205 101,782 90,751	117,852 390,000 141,499 236,861 83,066	31,623	152,097 473,935 390,000 516,983
Taxable	Number of returns	ssee	148,365	1	- 9,198 13,818 16,880	10,938 13,441 14,244 16,189	12,152 22,470 6,590 4,234	156	50,835 63,167 22,470 11,893	iana	278,239	ı	(*) 18,543 18,435 26,370	23,891 31,815 25,83 25,83 18,160	21,187 48,036 11,507 10,397 1,522	288	89,462 116,954 48,036 23,787
Number of exemptions	other than age and blindness	Nashville, Tennessee	465,395	*	12,780 16,118 16,711 28,218 41,878	28,830 40,147 37,892 55,712 25,469	42, 244 75, 733 22, 459 15, 395 3, 160	17.7	146,499 201,464 75,733 41,699	Orleans, Louisiana	960,863	<b>*</b>	15,987 20,669 39,760 52,298 59,988	72,329 114,135 81,449 96,658 67,429	72,807 177,491 40,927 38,876 5,786	1,024	264,043 432,479 177,491 86,850
Total	of ns	Nash	480,315	*	13,938 16,312 21,319 30,145 41,878	28,830 41,305 39,819 56,100 25,469	42,244 77,476 22,939 16,136 3,300	596 156	154,775 204,937 77,476 43,127	New Or	987,554	<b>£</b>	16,398 21,678 42,170 55,325 65,425	74,758 115,350 81,479 99,685 67,429	75,834 178,993 41,953 40,536 6,054	1,141	278,828 439,777 178,993 89,956
Adjusted			11,245,311	<b>*</b>	2,537 10,770 18,423 40,050 62,851	74,654 74,631 93,837 120,678 60,559	113,974 265,807 111,850 117,915 57,284	20,179	1187,705 463,678 265,807 328,121		12,449,176	€	5,248 11,462 39,339 67,907 88,814	124,430 188,487 140,019 189,530 153,470	200,806 579,634 195,019 296,089	37,594	1339,114 872,311 579,634 658,117
Number	of joint returns		102,893	*	4,050	14,617 8,463 8,463 21,014	12,152 21,759 6,241 4,166 804	143	18,503 51,238 21,759 11,393		190,771	<b>£</b>	313,206	9,678 22,549 16,173 22,176 12,910	18,758 43,703 10,205 9,387 1,302	257	33, 293 92, 565 43, 703 21, 210
	10		181,002	*	13,613 13,648 15,928 18,232	12,996 13,441 14,244 16,189	(12,152 22,470 6,590 4,276	157	83,428 63,167 22,470 11,937		331,175	*	14,752 14,733 26,575 26,242 28,779	27,309 33,999 21,629 25,203 18,160	21,187 48,036 11,507 10,403	289	139,165 120,178 48,036 23,796
Income tax after credits	Amount (Thousand		78,940	ı	2,308	4,896 6,404 8,203	7,563	2,534	5,702 26,042 18,363 28,833		146,400	ŀ	1,029	3,211 5,636 4,610 11,860	21,00 21,28,24 22,24,24 22,24,24	6,116 6,653	7,830 32,226 41,268 65,076
Income tax credits	Number of returns		91,323	ı	- 15,823	14,879 9,897 13,053	7,954 14,127 3,300 2,078 260	20	29,173 42,323 14,127 5,700		113,625	ı	12,553	6,230 8,518 7,671 14,122	10,440 28,208 5,598 4,361 698	116	33,857 40,752 28,208 10,808
income	Amount (Thousand		419,473	1	- 15,802 15,535	32,415 39,423 52,430	45,363 107,030 39,886 47,319 13,513	5,530	38,306 162,660 107,030 111,477		712,324	•	7,301	19,479 33,533 28,633 72,021	231,901 71,181 98,342 39,225	13,216	50,899 194,702 231,901 24,822
Taxsble income	Number of returns		91,882	1	} 16,033	14,879 9,897 13,053	8,164 14,265 3,300 2,078 260	81	29,383 42,534 14,265 5,700	feut	114,607	1	12,553	6,230 8,518 7,671 14,122	10,440 28,208 5,598 4,361 698	35	24,839 40,752 28,208 10,808
Number of exemptions		Mobile, Alabama	319,323	<b>*</b>	6,988 19,653 24,781 24,872	65,844 24,229 42,490	25,551 52,714 11,676 7,537	184	105,158 141,038 52,714 20,413	New Haven, Connecticut	317,622	*	26,418	8,797 12,020 31,104 38,256	24,636 96,404 18,622 15,313	% 611	68,197 116,016 96,404 37,005
Total	number of exemptions	Mot	326,915	*	6,988 20,688 35,202 24,872	68,125 24,439 44,561	25,551 52,922 11,745 8,111 1,051	37	107, 245 145, 599 52, 922 21, 149	New Har	337,627	•	27,957 22,676 17,337	8,983 13,002 31,476 41,200	24,822 100,037 19,259 16,212 2,714	438	78,339 120,500 100,037 38,751
Adjusted gross	30		1723,992	<b>*</b>	2,361	89,388 64,701 95,516	72,121 166,102 55,566 62,001 17,116	6,463	108,846 302,037 166,102 147,007		71,604 11,046,952	*	\$ 26,639 29,042 23,811	28,116 46,888 55,363 112,506	98,415 335,675 94,002 121,976 46,051	15,150	106,360 313,171 335,675 291,746
Number	of joint returns		67,527	*	8,391	14,248 5,613 12,017	7,196 13,950. 3,266 1,885 2,50	45	13,542 34,580 13,950 5,455		71,604	(*)	5,522	} 00,00t }	9,459 26,217 5,313 3,810	E E	7,355 28,122 26,217 9,910
Number	"		114,414	*	6,988	9,897 13,053	} 8,164 14,265 3,300 2,078 2,666	81	50,875 43,569 14,265 5,705		130,638	*	23,701	6,230 8,518 8,751 8,751 }	10,440 28,208 5,598 4,361	35	49,787 41,831 28,208 10,812
	Adjusted gross income classes		Total	No adjusted gross income	Under \$600	\$5,000 under \$5,000 \$6,000 under \$6,000 \$7,000 under \$7,000 \$8,000 under \$9,000	\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000.	\$100,000 under \$200,000	Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more		Total	No adjusted gross income	Under \$600. \$600 under \$1,000 \$1,000 under \$3,000 \$5,000 under \$3,000 \$5,000 under \$4,000	\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$50,000. \$50,000 under \$50,000.	\$100,000 under \$200,000	Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more

Table 42. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS -CONTINUED

	Number	Number	Adjusted	Total	Number of exemptions	Taxable income	Income	Income tax after credits	ax after its	Number	Number	Adjusted	Total	Number of	Taxable	income	Income tax after credits	k after ts
Adjusted gross ::me	Jo .	of joint		number of	_	Mumbon	Amount.	Number	Amount.	_	of joint	income	_	_	Humbor of	Amount	Number	Amount.
Classes	returns	returns	(Thousand dollars)	exemptions	age and blindness	returns	(Thousand	of	(Thousand	21.	returns	(Thousand dollars)	exemptions		returns	(Thousand	of	(Theusand dollars)
			•	New Y	York, New Yor	rk							Newark,	, New Jersey				
Total	4,603,416	2,242,796	199,326,491	11,866,870	11,207,106	3,981,247	25,259,286	3,951,017	5,773,063	717,257	371,981	16,144,408	1,968.270	1,871.104	626,436	4,076,400	651,499	885,293
No adjusted gross income	4,941	3,131	266,520	12,623	11,272	1	1	1	1	*	(*)	(*)	<b>*</b>	(*)	ı	ı	1	1
thaer \$000 \$.00 under \$1,000 \$1,000 under \$2,000 \$1,000 under \$3,000 \$3,000 under \$4,000	209,448 168,285 429,051 326,346 383,094	5,397 6,282 43,145 65,291 94,817	76,067 133,198 642,437 806,407 1,340,718	232,444 192,875 693,630 650,562 821,536	227,110 188,125 595,128 555,236 745,274	30,041 297,571 256,792 347,480	1,359 151,219 304,530 630,228	30,041 289,020 246,634 342,386	21,349 43,902 97,733	37,724 25,426 48,595 58,310 47,446	2,668	13,655 20,427 72.298 146,580 167,921	38,722 29,112 86,176 99,677 85,665	37,724 26,693 68,420 94,646 76,010	6,850 29,689 49,653 44,605	285 16,707 62,167 87,085	6,850 28,691 48,232 42,186	2.373 9,062 13,401
\$,000 under \$5,000. \$5,000 under \$0,000. \$7,000 under \$1,000. \$7,000 under \$1,000.	382,003 384,067 323,973 297,346 259,393	128,914 154,332 160,353 183,161 179,456	1,726,092 2,105,220 2,102,443 2,216,089 2,203,680	879,640 985,554 839.147 844,496 790,271	817,236 936,543 797,644 807,150 759,137	364,042 372,900 322,556 297,341 258,976	894,302 1,137,913 1,226,680 1,321,834 1,329,387	360,342 371,461 322,139 296,551 258,976	143,927 185,549 203,436 223,049 226,787	54,662 65,126 44,880 38,392 50,371	17,622 23,054 26,357 24,054 40,428	246,807 357,579 292,985 291,648 429,356	121,768 165,475 137,273 124,966 190,836	116,566 156,280 134,010 120,340 184,635	54,451 64,704 43,882 38,392 50,371	134,994 205,975 161.335 171,654 240,344	54,451 64,704 43,882 38,392 50,371	21,735 33,361 26,958 29,145 40,561
\$9,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$50,000 under \$50,000	245,753 706,578 227,579 206,607 35,411	187,341 604.002 201,324 183,016 31,240	2,336,007 8,497,691 3,867,153 5,922,066 2,380,871	815,615 2,403,145 787,578 739,862 129,604	798,116 2,343,107 763,971 700,138 119,034	245,555 705,807 227,235 206,140 35,354	1,428,085 5,570,278 2,737,490 4,425,964 1,835,802	245,555 705,807 227,235 206,090 35,334	247,501 1,001,151 537,342 1,070,668 650,352	42,022 123,679 39,014 34,668 4,959	38,029 107,348 36,606 32,058 4,682	398,410 1,495,861 665,824 987,910 331,006	154,075 438,499 140,904 12°,896 19,751	150.447 430,211 137,886 123,799 18,375	41,024 123,012 39,014 34,668 4,954	238,171 1.007,611 485,533 785,344 280,239	41.024 122,941 39,014 34,639	40,371 181,337 94,727 192,856 101,698
\$100,000 under \$200,000	9,538	3,223	1,278.637	34,263	30,625	9,492	976,451	9,486	436,589	948	192	123,824	3,664	3,343	947	105,226	946	47,750
Returns under \$5,000	1,903,168 1,510,532 706,578 483,138	346,977 864,642 604,002 427,175	14,658,399 10,963,439 8,497,691 15,206,962	3,483,310 4,275,083 2,403,145 1,705,332	3,139,381 4,098,590 2,343,107 1,626,028	1,295,926 1,497,328 705,807 482,186	1,981,638 6,443.899 5,570,278 11,263.471	1,268,423 1,494,683 705,807 482,104	307,103 1,086,322 1,001,151 3,378,487	272,976 240,792 123,679 79.810	38,290 151,922 107,348 74.421	1659,029 1,769,978 1,495,861 2,219,540	462,077 772,626 438,499 295,068	411,014 745,711 430,211 284,168	185,247 238,373 123,012 79,804	301,238 1,017,479 1,007,611 1,750,072	180,410 238,373 122,941 79,775	46,613 170,397 181,337 486,946
				Newport Ne	News-Hampton,	Virginia							Norfolk-Portsmouth,		Virginia			
Total	91,176	53,262	1627,748	266,282	259,910	76,475	370,640	54,475	68,912	217,608	132,004	11,428,319	677,879	630,480	181,354	827,896	176,361	154,421
No adjusted gross income	(*)	*	(*)	*	(*)	ı	ı	,	1	(*)	( <del>*</del>	(*)	*	*	1	1	)	1
Under \$600. \$500 under \$1,300. \$1,000 under \$2,000. \$2,000 under \$3,000.	9,853	1	6.155	14.376 12,067 29,235	14,184	14,930	12,833	14,930	1,922	17,480	8,314	5,245 33,853 49,126 52,064	23,857	23,857 48,450 42,589 34,783	13,788	5,701 18,003 20,522	11,791	755 2,655 2,836
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	12,477	9,265	62,144	39,742	37,745	{} 18,083	40,055	18,083	6,263	18,805 16,471 17,999 20,214	10,479	86,969 90,071 117,153 148,975	56,077 52,700 66.945 73,421	54, 995 49,512 63,564 72,422	17,722	40,651 43,723 55,225 79,216	17,722 15,280 16,808 20,214	6,425 6,996 8,750 12,642
*9 000 under \$10 000	8,844	8,844	80,957	32,883	32,883	8,844	50,201	8,844	8,298	12 369	10 372	118 203	49.709	46.708	12,369	69.365	12.369	11.698
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$50,000	17,944 3,563 1,465 170	17,245 3,230 1,418 161	215,607 61,942 42,345 11,302	69,765 11,584 5,332 633	69,415 11,286 5,214 600	17,944 3,563 1,465 170	136,880 46,481 34,007 9,087	17,944 3,563 1,465 170	23.960 9.223 8.421 3.234	28,691 5,656 4,085	26,461 5,190 3,784 481	339,437 94,998 113,104 34,579	103,831 18,798 14,773 2,077	102,584 18,665 14,176 1,919	28.691 5.656 4.085	222,313 68,504 88,722 28,454	28,691 5,656 4,085	39.128 13,346 21,191 10,268
\$100,000 under \$200,000	20	19	2,502	68	67	20	1,977	20	342 319	69	\$ 80	8,605	33	204	500	3,089	65	3.361
Returns under \$5,000	39,484 28,528 17,944 5,220	5,932 25,256 17,245 4,829	186,047 207,319 215,607 118,775	65,446 113,450 69,765 17,621	62,258 111,067 69,415 17,170	26,864 26,447 17,944 5,220	39,590 102,003 136,880 92,167	26.864 26.447 17.944 5,220	6.208 16.706 23,960 22.038	96,121 82,467 28,691 10,329	29,447 66,574 26,461 9,522	1226,817 506,705 339,437 255,360	212,122 296,579 103,831 35,917	204,891 288,012 102,584 34,993	62,249 80,085 28,691 10,329	84,878 324,609 222,313 196,096	57,256 80.085 28.691 10.329	12,670 52,617 39,128 50,006
Footnotes at end of table.	See text for	r "Explana	See text for "Explanation of Classifications and Terms" and	sifications &	nd Terms" ar	nd "Sources of		Data, Description of	the	Sample and Limitations of		the Data."						

Table 42. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLLIAN STATISTICAL AREAS - CONTINUED [Taxable and nontaxable returns]

me tax after credits	Amount (Thousand dollers)		167,735	•	(*) 441 2,498 3,168	2,721 5,187 9,708 10,109	14,715 37,499 13,487 26,988 15,464	7,223	8,830 47,477 37,499 73,929		640,177	•	(*) 2,510 4,379 7,811	11,072 9,296 27,036 31,262 24,243	27,753 151,004 88,254 138,532 61,251	28,419	25,832
Income tax	Number of returns		141,095	,	(*) 7,525 9,784 11,2%	9,447 10,356 12,710 14,725 11,336	15,586 27,047 5,543 4,601	140	38,256 64,714 27,047 11,078		433,875	_	(*) 30,549 23,051 24,069	25,681 20,097 39,505 38,183 28,296	26,702 104,698 36,274 27,046 3,095	5e0 139	109,280
income	Amount (Thousand dollers)		816,675	1	(*) 3,333 16,806 21,530	17,641 33,166 55,692 61,937 48,095	87,787 213,130 69,411 108,341 42,883	15,795	59,329 286,676 213,130 257,540		3,036,386	1	(*) 17,748 29,575 50,003	69,283 56,638 159,852 183,823 143,570	159,828 845,185 450,565 584,766 171,221	62,650	167,036
Taxable income	Number of returns	l Iowa	144,587	1	(*) 8,488 10,958 12,313	9,447 10,356 12,920 14,725 11,336	15,586 27,116 5,576 4,625	141	41,410 64,924 27,116 11,137	, New Jerse,	436,204	1	(*) 32,546 23,051 24,069	25,892 20,097 39,505 38,183 28,296	26,702 104,769 36,274 27,097 3,095	560	111,488
Number of	other than age and blindness	Nebraska and	466,152	*	17,426 7,211 12,751 17,133 29,866	26,415 28,653 27,329 53,898 50,918	55,086 97,424 19,252 18,464 2,695	503	111,827 215,883 97,424 41,018	ton-Passaic,	1,286,908	*	26,021 52,093 53,605 40,288	54,165 56,087 94,673 90,111 93,850	76,768 364,640 127,260 100,831 11,454	1,961	268,769
Total	of	Omaha,	495,435	(*)	19,460 7,632 17,772 22,467 36,928	27,583 30,025 27,954 54,861 52,845	55,291 98,344 20,162 19,373 2,999	551	132,908 220,975 98,344 43,208	Paterson-Clifton-Passaic	1,357,818	(*)	27,231 55,088 63,645 51,249 47,448	58,005 58,506 100,623 97,099 94,849	82,392 370,550 130,309 104,255 12,132	2,126	304,437
Adjusted	0 70 70		11,297,957	*	5,899 4,296 15,888 35,073 53,887	41,368 58,127 85,734 111,079 96,231	148,166 321,343 95,104 137,709 49,986	18,386	1153,264 499,336 321,343 324,014	Д	14,505,591	*	9,096 22,424 62,493 70,190 91,751	127,295 111,447 254,696 286,421 239,874	255,451 1,271,377 620,077 752,858 202,679	73,347	1,147,889
Number	of joint returns		107,397	÷	6,380	7,254 7,342 5,724 11,782 10,372	14,214 25,651 5,175 4,159	127	22,111 49,434 25,651 10,201		277, 360	<b>£</b>	8,254	7,275 8,753 18,605 24,016 20,099	21,097 95,137 33,654 25,454 2,904	512 118	27,012
Number	60		175,394	<b>*</b>	16,409 5,622 11,583 13,143 15,475	9,447 10,356 13,125 14,725 11,336	15,586 27,149 5,610 4,625	141	71,946 65,129 27,149 11,170		507,115	*	26,021 29,287 41,588 28,465 27,044	28,502 20,308 39,509 38,183 28,296	26,702 105,104 36,274 27,119 3,095	560	181,825
ax after its	Amount (Thousand dollars)		168,924	,	(*) 501. 2,142 3,447	3,761 4,785 9,930 10,222 7,828	7,940 48,189 17,446 29,264 14,092	5,257	9,862 40,706 48,189 70,167		104,917	1	2,026	3,332 6,538 8,296 8,322	6,926 25,073 11,952 15,904 8,433	2,793	30,082
Income tax after credits	Number of returns	•	159,547	1	(*) 9,201 13,787 11,742	10,620 11,816 19,267 16,205 9,825	8,775 33,821 7,274 5,324	106	46,347 65,887 33,821 13,492		110,967	ı	- 17,777 11,913	11,269 13,154 12,728 10,223	6,889 18,322 5,175 3,035 412	56	40,960
income	Amount (Thousand dollars)		863,459	1	(*) 3,583 15,376 22,276	24,060 32,086 63,973 63,651 47,471	48,157 272,281 90,099 120,548 40,553	11,463	65,381 255,338 272,281 270,459		543,888	1	13,690	21,867 40,957 51,634 48,990	40,582 141,773 62,071 67,220 23,496	6,103	57,317
Taxable	Number of returns	Oklahoma	160,746	1	(*) 9,401 13,987 11,742	10,620 12,016 19,866 16,205 9,825	8,775 33,821 7,274 5,324	106	46,747 66,686 33,821 13,492	8	111,386	ı	12,123	11,269 13,154 12,728 10,223	7,099 18,322 5,175 3,035	56	41,170
Number of exemptions	other than age and blindness	City,	550,271	5,610	12,369 11,720 25,883 27,848 28,703	32,535 39,642 67,206 59,609 39,769	35,296 114,235 26,660 19,726 2,951	411	144,668 241,521 114,235 49,847	Orlando, Florida	376,111	(*)	14,647 24,043 15,474 24,037	35,683 56,780 40,066 32,545	24,003 73,283 20,221 11,927 1,719	185	115,350
Total	of	Oklahoma	566,205	6,050	12,568 11,720 28,676 31,637 29,700	33,931 39,642 67,206 60,606 39,969	35,496 117,180 27,348 20,783 3,143	109	154,282 242,918 117,180 51,825	Orl	394,309	*	16,320 31,145 16,727 24,037	39,231 58,241 41,318 32,545	24,003 74,104 20,666 12,373 1,770	204	129,043
Adjusted	70 0		11,412,609	215,766	3,663 6,812 22,590 41,749 46,969	52,211 72,814 130,037 120,243 83,669	82,782 413,352 125,701 152,997 48,721	14,061	1158,228 489,545 413,352 351,484		1921,603	<u>*</u>	5,571 24,771 21,238 42,856	93,203 93,487 85,694	68,579 222,808 87,387 87,452 28,180	7,068	1143,519
Number	of joint returns		125,796	*	5,985	17,726 16,676 14,211 8,303	8,575 30,679 6,767 4,979	98	23,546 58,985 30,679 12,586		79,167	<u>*</u>	6,066	11,692	16,478 4,901 2,876 402	10	20,014
Number			198,142	2,413	12,369 8,676 16,382 17,303	12,016 13,213 19,866 16,205 9,825	8,775 34,145 7,274 5,324 759	106	82,622 67,883 34,145 13,492		133,155	(*)	10,668 17,140 8,159 12,123	12,312   15,239   12,728   10,223	7,099 18,322 5,209 3,065	56	60,784
	Adjusted gross income classes		Total	No adjusted gross income	## 500 under #1,000. ## 500 under #1,000 under #2,000. ## 5000 under #3,000. ## 51,000 under #4,000.	\$4,000 under \$5,000. \$5,000 under \$6,000. \$9,000 under \$4,000. \$7,000 under \$8,000.	\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$0,000 under \$50,000. \$50,000 under \$100,000.	\$100,000 under \$200,000	Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more		Total	No adjusted gross income	bider \$600	\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000.	\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000	Returns under \$5,000 Returns \$5,000 under \$10,000.

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS --Continued

								- 111	iaiv	nuuai n	eturi	IS/1967	• ;	state	e ai	nd Metrop	ontan Art	:45		
x after ts	Amount (Theusand dollers)		112,723	,	066	1,480	7,657	7,205	5004	31,648 13,299 15,290 9,787	3,777	4,407 33,599 31,648 43,069		247,206	•	(*) 1.675 2,958 4,272	7,175 10,827 10,915 12,383 12,940	20,644 62,002 25,255 38,742 19,995	9,013	16,115 67,709 62,002 101,380
Income tax after credits	Number of returns		100,187	1	10,133	7,329	15,068	7,603	01,04	21,833 5,386 3,171 448	75	22,835 46,432 21,833 9,087		255,472	ı	(*) 20,395 17,795 20,457	20,809 25,084 20,281 22,383 15,406	21,786 46,925 11,288 7,622 1,029	182	83,445 104,939 46,925 20,163
Income	Amount (Thousand dollars)		587,587	1	6.879	076'6	48,282	26,846	1,076	180,724 68,776 66,173 26,790	8,317	29,639 205,378 180,724 171,846		1,269,844	1	(*) 11,783 19,668 28,449	46,324 71,644 66,728 79,029	123,601 354,657 133,810 163,140 56,331	19,890	106,471 419,456 354,657 389,260
Taxable income	Number of returns		100,649	1	10,133	7,721	15,068	10,206	04.04	21,902 5,386 3,171	7.5	23,228 46,432 21,902 9,087		258,701	1	(*) 20,591 17,795 21,379	20,809 26,006 21,203 22,383 15,406	21,982 46,996 11,288 7,622 1,029	182	84,563 106,979 46,996 20,163
Number of	other than age and blindness	a, Illinoia	337,702	*	19,677	26,120	13,691	34,352	25 575	76,114 19,236 12,260 1,756	262	79,442 148,613 76,114 33,533	x, Arizona	893,801	4,415	14,517 15,710 38,056 46,819 64,143	86,589 86,852 64,420 86,710 43,532	85,561 180,672 42,453 28,644 3,964	610	270,249 367,075 180,672 75,805
Total	number of exemptions	Peoria,	354,376	*	20,266	31,031	16,491	26,246	25 060	19,534 19,534 12,810 1,871	290	89,186 153,446 77,217 34,527	Phoenix,	921,672	5,062	14,712 15,905 40,636 47,937 67,496	89,355 95,152 67,258 88,554 44,649	85,757 181,190 43,403 29,511 4,268	674	281,104 381,370 181,190 78,008
Adjusted	. o .		1915,024	*	7,335	33,686	29,156	49,124 76,089 88,155	001.09	260,102 260,696 91,491 84,704 30,020	9,413	189,274 347,000 260,696 218,054		12,188,837	2-24,756	4,807 111,733 40,572 57,518 82,855	124,185 156,628 137,879 166,986 129,761	217,756 563,248 192,224 214,200 69,795	24,298 19,147	1296,914 809,010 563,248 519,665
Number	of joint returns		78,985	(*)	10.836		6,943	4,685	7,87	20,760 5,150 3,040 4,19	71	13,804 35,733 20,760 8,688		196,410	1,269	5,402 8,988	14,579 19,430 12,294 21,461 12,564	21,982 43,715 11,112 6,903	163	45,796 87,731 43,715 19,168
Number	70		121,572	*	12,974	11,966	6,699	10,206	217, 8	21,902 5,386 3,171 448	75	44,151 46,432 21,902 9,087		307,896	1,733	14, 322 14, 397 25, 602 22, 631 24, 005	26,958 29,043 21,203 22,383 15,406	22,904 47,068 11,323 7,650 1,045	183	129,647 110,938 47,068
ax arter its	Amount (Thousand		47,963	1	<del>~~~</del>	2,501	3,361	10,610	6,561	12,329 3,053 5,149 2,986	1,152	4,722 18,573 12,329 12,339		1,721,028	r	10,002 24,119 40,159	53,954 57,129 79,896 97,252 103,283	107,983 385,719 173,365 289,336 137,756	70,775	128,347 445,542 385,719 761,420
Income tax after credits	Number of returns		62,191	1	*	11,711	10,447	17,529	7,928	9,080 1,302 878 158	27	21,745 29,004 9,080 2,362		1,512,795	1	11,667 130,717 121,469 122,983	119,353 105,379 126,240 136,872 125,197	107,559 273,585 71,506 51,783 6,708	1,361	506,188 601,249 273,585 131,773
income	Amount (Thousand		266,647	•	1 (	16,758	21,642	66,362	40,270	71,155 16,168 21,332 8,580	2,522	31,035 115,855 71,155 48,602	ey	8,431,936	•	773 70,398 162,904 255,406	335,567 347,023 481,341 585,193 617,499	633,709 2,180,002 890,090 1,174,893 377,174	153,518	825,047 2,664,764 2,180,002 2,762,123
Taxable income	Number of returns	Ja	62,220	ı	*	11,711	10,447	17,529	7,928	9,080 1,302 907 158	27	21,745 29,004 9,080 2,391	nd New Jersey	1,526,000	•	11,667 134,868 124,437 128,511	119,554 105,379 126,441 136,872 125,197	107,559 273,714 71,506 51,810 6,708	1,361	519,036 601,450 273,714 131.800
Number of exemptions	other than age and blindness	Pensacola, Florida	212,343	1	10,034	35,768	39,285	55,507	28,590	34,007 4,657 3,781 631	₽ '	70,274 98,910 34,007 9,152	Pennaylvania a	4,471,476	4,514	89,787 83,940 218,831 223,211 222,900	259,485 245,675 363,194 446,664 449,399	376,729 1,014,063 257,096 186,345 23,813	4,539	1,102,670 1,881,661 1,014,063 473.082
Total	number of exemptions	Pense	218,526	1	10,454	38,896	39,285	56,553	28,590	35,371 4,726 3,914 647	6β 1	73,822 99,957 35,371 9,376	Philadelphia, Per	4,666,008	5,185	93,415 90,143 256,300 259,178 240,502	277,736 259,572 371,496 454,175 455,942	384,267 1,026,244 263,974 195,344 25,870	5,175	1,222,458 1,925,452 1,026,244 491,854
Adjusted gross	income (Thousand dollars)	•	476,372	1	6,962	45,755	57,129	124,846	\$ 71,630	708,570 21,713 26,442 10,435	2,890	85,855 220,467 108,570 61,480	Philis	113,116,040	211,495	26,696 56,677 267,669 375,708 468,403	582,778 598,296 835,433 1,028,602 1,062,526	1,024,245 3,290,005 1,212,450 1,467,332 444,824	180,321	11,766,436 4,549,100 3,290,005 3,510,499
Number	of Joint returns		50,955	•	1,252	676*4	8,358	15,444	\ 15,625 \	1,302	138	14,222 25,666 8,739 2,328		929,883	1,540	6,783 18,463 34,164 23,651	41,807 47,036 71,869 106,418	94,710 257,128 66,791 46,697 6,055	1,216	126,408 1 425,232 257,128 121,115
Number	of returns		72,884	1	8,782	15,265	11,909	17,529	7,928	9,080	27	31,366 30,047 9,080 2,391		1,758,588	2,006	85,346 70,524 176,351 147,156 134,397	128,349 109,023 128,612 137,897 125,197	107,559 274,359 71,506 51,810 6,709	1,364	744,130 608,289 274,359 131,810
	Adjusted gross income classes		Total	No adjusted gross income	Under \$600. \$000 under \$1,000. \$1,000 under \$2,000	\$2,000 under \$3,000	under	under under	\$9,000 under \$10,000	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000 \$200,000 or more	Returns under \$5,000		Total	No adjusted gross income	Under \$600	\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$1,000 \$7,000 under \$3,000 \$8,000 under \$9,000	\$9,000 under \$10,000 \$10,000 under \$15,000 \$11,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000 \$200,000 or more	Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. - AOJUSTEO GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARO METROPOLITAN STATISTICAL AREAS - CONTINUED

ax after	Amount (Theusand dollars)		313,952	•	(*) 2,177 2,758 7,276	8,933 11,306 11,488 22,710 20,374	13,493 77,899 33,205 53,674 25,642	12,724	21,165 79,373 77,899 135,515		619,06	1	644	4,458 3,464 6,065 6,352	16,031 20,208 6,240 9,325 7,632	3,405	31,912
Income tax after credits	Number of returns		276,184	1	(*) 24,382 16,690 21,428	20,942 19,798 19,427 31,055 23,639	13,631 56,741 14,565 9,945 1,297	250	85,774 107,549 56,741 26,120		815,68	1	7,693	9,747 7,194 9,145 8,522	17,104 13,875 2,698 1,814 381	38	28,692
income	Amount (Doussand dollars)		1,580,053	•	(*) 15,469 18,931 46,841	55,244 68,822 72,044 137,461 122,179	79,915 444,925 174,955 222,828 72,191	27,760	136,629 480,421 444,925 518,078		465,417	,	4,507	27,769 21,889 37,903 38,961	96,210 113,475 32,586 39,846 21,156	7,284	47,069
Taxable income	Number of returns	Washington	279,078	1	(*) 25,335 17,642 22,381	20,942 19,798 19,427 31,055 23,639	13,631 56,741 14,599 9,945 1,297	250	88,633 107,549 56,741 26,155	ania	89,582	1	} 7,693	9,747 7,194 9,145 8,522	17,104 13,939 2,698 1,814 381	38	28,692
Number of	other than age and blindness	Oregon and V	859,080	*	17,685 30,598 59,442 37,324 36,876	52,734 37,089 60,654 97,341 75,375	45,534 211,338 54,032 35,488 4,755	88 202 202	236,436 315,993 211,338 95,313	ng, Pennsylvania	245,643	<b>*</b>	11,090	14,893 19,852 21,445 24,459	58,827 47,561 10,365 6,492 1,241	225	55,071
1a+o#	number of exemptions	Portland,	899,123	*	19,058 30,808 71,198 47,181 40,253	54,265 41,317 60,654 98,477 75,375	46,483 213,956 54,765 37,283 5,154	931	264,483 322,307 213,956 98,377	Reading,	256,673	*	11,492 16,534 19,269	16,079 20,053 21,445 25,444	59,229 48,271 10,534 6,595 1,340	248	63,394
Adjusted	income (Thousand dollers)		12,484,466	*	5,318 18,892 61,193 58,871 85,116	101,405 110,170 128,657 233,834 199,097	129,926 685,675 246,295 284,135 86,411	33,322	1323,091 801,683 685,675 674,017		1,706,999	*	5,395 16,998 32,113	43,535 40,769 57,839 61,799	150,339 162,770 44,900 48,220 24,350	8,514	197,358
Manaham	of joint returns		189,461	*	11,179 5,810 3,055	8,736 7,892 14,538 24,176 21,390	12,678 54,712 14,155 9,268 1,239	220	29,138 80,673 54,712 24,938		59,208	*	3,034	9,145 6,150 7,537	12,648 2,562 1,766 357	28	86,78
Mismilyon	. 6		342,728	*	16,522 24,146 40,825 22,373 24,308	22,525 19,798 19,637 31,055 23,639	13,631 56,812 14,599 9,945 1,302	250	151,997 107,759 56,812 26,160		102,527	*	9,119	9,747 7,395 9,145 8,522	17,104 13,939 2,698 1,814 381	38	41,436
ax after its	Amount (Thousand dollars)		784,123	•	(*) 4,296 8,423 15,923	20,381 33,266 43,454 58,924 56,678	51,408 173,806 69,309 115,708 64,907	32,881	49,062 243,730 173,806 317,525		266,920	1	(*) 1,828 4,311 8,554	10,479	24, 235 57, 307 18, 152 39, 371 24, 646	11,057	25,241
Income tax after credits	Number of returns		715,766	'	(*) 56,490 44,347 59,223	48,671 65,058 69,236 79,920 63,805	50,258 119,431 27,834 21,414 3,106	630	214,884 328,277 119,431 53,174	s s	268,269	ı	(*) 24,638 23,252 26,195	29,519 22,426 17,892 17,553	22,731 39,586 7,677 6,800 1,201	88.3	110,487
1ncome	Amount (Thousand dollars)		3,904,043	ŧ	(*) 30,124 56,988 105,148	127,101 206,123 265,167 354,668 336,719	302,448 977,037 355,034 479,427 176,595	70,596	319,666 1,465,124 977,037 1,142,216	Massachusetts	1,329,652	1	(*) 13,521 29,191 55,372	69, 540 68, 393 66, 061 82, 945	141,942 323,534 93,429 158,607 67,207	23,427	168,116
Taxable income	Number of returns	vania	717,485	•	(*) 56,490 44,546 60,019	49,069 65,058 69,435 79,920 63,805	50,258 119,497 27,869 21,437 3,106	630	216,278 328,476 119,497 53,234	Island and	272,769	1	(*) 27,610 23,475 26,195	30,523 22,426 17,892 17,553	22,731 39,888 7,677 6,800 1,201	808	114,685
Number of	other than age and blindness	Pennsyl	2,213,316	*	56,625 24,210 104,351 112,772 135,881	126,738 180,846 193,196 254,044 216,024	170,766 431,484 100,959 78,944 11,553	2,073	572,884 1,014,876 431,484 194,072	1	778,364	*	13,322 23,769 48,266 52,515 43,012	82,007 70,510 54,220 44,656	74,812 142,464 27,634 25,314 4,412	673	264,456
Total	or sur	Pittsburgh,	2,317,393	*	58,019 35,006 126,521 130,160 156,370	129,216 189,761 197,753 259,380 219,126	174,482 438,368 102,708 82,351 12,437	2,333	638,029 1,040,503 438,368 200,493	wtucket-War	824,067	*	13,322 24,969 58,120 61,771 48,659	87,743 73,521 54,862 48,087	75,035 143,702 28,510 26,786 4,729	768	296,594
Adjusted			16,097,178	*	16,305 22,372 117,624 151,502 224,505	235,047 372,510 451,494 597,496 543,573	477,573 1,429,575 480,661 596,688 205,285	83,289	1772, 204 2,442, 646 1,429, 575 1,452,753	Providence-Partucket-Warwick, Rhode	12,103,386	*	4,810 18,699 52,745 74,932 97,109	149,678 130,238 118,426 132,504	214,114 474,230 127,113 195,169	27,439	1397,130
Modernia	of joint returns		498,041	*	20,759	25,658 38,228 49,151 59,686	44,877 111,935 26,549 20,077 2,857	560	88,620 247,281 111,935 50,205	1	163,696	£	11,873	17,967	20,304 36,795 7,092 6,166	179	30,286
Mimbox	of returns		846,932	(*)	52,987 28,681 80,202 61,224 67,202	51,928 67,536 69,435 79,920 63,805	50,258 119,532 28,070 21,437 3,107	631	343,006 330,954 119,532 53,440		320,983	*	13,322 23,349 33,962 30,036	32,610 23,509 17,892 17,553	22,731 39,888 7,677 1,577 1,201	66.29	161,815
	Adjusted gross income classes		Total	No adjusted gross income	Under \$-00. \$-00 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$9,000.	\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000	Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more		Total	No adjusted gross income	Under \$500 \$500 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	\$5,000 under \$5,000 \$5,000 under \$5,000 \$c,000 under \$7,000 \$7,000 under \$7,000	\$5,000 under \$1,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$15,000 under \$20,000. \$35,000 under \$20,000.	\$100,000 under \$200,000	Returns under \$5,000 Returns \$5,000 under \$10,000.

Table 42. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS - Continued [Taxable and nontaxable returns]

	1	Monthorn	Adjusted	Total	Number of	Taxable income	income	Income tax after credits	nx after ts		Mumber	Adjusted	Total	Number of	Taxable income	income	Income tax credits	. after
Adjusted gross invome classed	returns	of joint returns	income	of ms	<u> </u>	Number of returns	Amount	Number	Amount	of returns	of joint returns	income	of ns	other than	Number of returns	Amount	Number	Amount
			(Incusand dollars)		blindness		dollars)	g	dollars)			dollars)		oringness		dollars)	returns	dollars)
				Rich	Richmond, Virginia	1a							Roche	Rochester, New York	ırk			
Total	176,194	82,811	11,315,920	439,018	421,317	155,003	859,599	154,004	179,209	314,623	158,956	12,576,919	843,789	815,690	277,190	1,686,351	276,477	337,957
No adjusted gross income	(*)	(*)	*	*	*	1	1	1	1	(*)	*	(*)	(*)	*	1	1	1	1
Under \$000	14,484		8,549	15,062	14,869	17,623	5,390	17,623	759	13,720		4,269	14,329	13,923	*	(*)	(*)	(*)
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	22,364	780,6	39,669	38,810 28,741 14,883	37,041 25,385	22,533	32,479	22, 533	4,926	21,058	8,908	52,619 58,503	32,188	33,052	26, 146 18,427 14,526	25,149	18,427	3,794
\$,000 under \$5,000 \$5,000 under \$0,000 \$,000 under \$7,000 \$5,000 under \$3,000		9,927	87,628 53,103 81,789 71,741 86,088	39,355 24,051 32,859 31,079 32,535	36,359 22,054 31,860 31,079 32,535	19,611 9,793 12,814 9,566	51,327 30,434 51,671 40,460 54,671	18,612 9,793 12,814 9,566 10,035	8,132 5,100 8,511 6,677	19,837 30,339 18,723 21,657 17,204	14,958	88,782 168,358 122,344 162,769 146,813	34,316 73,113 58,846 76,502 48,236	33,405 70,049 54,800 76,502 47,831	18,874 30,136 17,610 21,657 17,204	55,818 100,657 71,089 94,596 98,140	18,672 30,136 17,610 21,657 17,204	9,097 16,756 11,897 15,916
\$9,000 under \$10,000 \$15,000 under \$15,000 \$5,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$12,000		10,420 25,362 6,621 4,855	117,519 332,098 116,840 151,437 59,425	38,191 92,728 25,455 20,529 3,576	37,805 90,733 24,557 20,013	12,417 27,376 6,821 5,303	77,152 226,382 82,986 116,063 48,350	12,417 27,376 6,821 5,303	13,223 40,430 16,024 28,052 17,194	10,979 62,058 21,371 12,681 1,293	10,776 55,577 20,181 11,489	103, 382 753, 365 363, 897 354, 837 85, 598	53,673 221,977 79,147 49,085 5,133	53,471 219,703 78,027 47,025 4,730	10,979 62,058 21,371 12,681 1,293	54,412 508,763 262,638 264,495 66,178	10,979 62,058 21,321 12,631 1,288	8,605 90,715 50,713 63,195 23,122
under \$	139	127	18,240	534	465	139	15,169	651	7,012	238	209	31,553	937	834	236	24,069	236	10,749
Returns under \$5,000	80,893 54,625 27,442 13,234	9,278 35,676 25,362 12,495	1195,081 410,240 332,098 378,501	137,289 158,715 92,728 50,286	126,785 155,334 90,733 48,465	59,768 54,625 27,376 13,234	89, 197 254, 387 226, 382 289, 633	58,769 54,625 27,376 13,234	13,817 42,719 40,430 82,243	118,015 98,902 62,058 35,648	11,091 59,181 55,577 33,107	1260,070 703,666 753,365 859,818	176,913 310,371 221,977 134,528	162,542 302,652 219,703 130,793	81,900 97,586 62,058 35,646	122,912 418,893 508,763 635,783	81,292 97,586 62,058 35,541	19.237 70,475 90,715 157,530
	1			Rock	Rockford, Illinois	its							Sacramento,		California	-		
Total	91,831	47,093	1692,660	242,179	230,039	77,676	452,489	75,319	720,16	275,985	167,788	12,123,383	794,289	767,024	235,346	1,330,863	233,138	250,602
No adjusted gross income	*	*	(*)	*	*	1	Ī	1	ı	*	(*)	*	(*)	<u>*</u>	1	1	1	ı
Under \$600	12,902		8,190	15,260	14,081	16,112	8,296	14,160	- 654	16,932	4,732	5,189 4,366 24,835 55,517	22,894 6,106 27,617 34,805	21,690 6,106 25,409	9,767	5,211	9,767	742
under	8,330	8,849	34,232	14,057	11,902	8,127	19,192	8,127	2,981	15,301	9,633	54,548	40,350	36,938	11,950	21,327	10,946	3,227
\$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$7,000. \$7,000 under \$9,000.	10,723	6,052	() 64,260 71,532	30,139	28,757	10,521	36,852	10,521	5,937	21,953 20,868 21,703 23,172 19,072	4,699 10,120 16,542 20,964 14,855	101,072 114,123 141,147 174,542 160,146	53,307 48,251 63,584 86,985 64,844	50,698 46,043 57,762 85,981 64,844	20,005 20,868 21,503 22,972 19,072	51,387 67,016 79,255 91,188 91,073	19,804 20,868 21,503 22,972 19,072	12,408 14,575 15,401
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	6,255 21,026 3,577 2,586 405	5,076 20,680 3,577 2,389	59,736 251,459 59,287 76,695 26,643	24,123 82,261 14,310 9,530 1,620	23,920 81,436 14,077 8,865	6,255 21,026 3,577 2,586 405	36,531 165,548 42,803 63,428 22,837	6,052 21,026 3,577 2,586 405	5,969 29,032 8,083 16,239	12,675 49,650 17,512 8,233 738	10,639 47,050 16,891 7,837 657	121, 139 605, 136 296, 240 217, 793 47, 511	41,803 194,816 64,701 30,879 3,117	41,803 193,365 64,111 30,089 2,944	12,475 49,650 17,512 8,181 8,738	73,701 393,018 211,515 166,040 38,991	12,475 49,650 17,512 8,181 738	12,807 68,840 40,704 37,936 13,653
\$100,000 under \$200,000	75	10	9,706	293	260 36	75	8,288	75	3,801	83	78	10,580	324 93	296	83	8,810	83	3,936
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	38,192 25,959 21,026 6,654	2,220 17,788 20,680 6,405	168,360 195,528 251,459 177,313	52,726 81,400 82,261 25,792	46,058 77,863 81,436 24,682	24,239 25,757 21,026 6,654	27,488 117,538 165,548 141,915	22,287 25,352 21,026 6,654	3,936 19,354 29,032 38,705	102,258 97,489 49,650 26,588	22,137 73,119 47,050 25,482	1227,635 711,097 605,136 579,515	194,893 305,466 194,816 99,114	179,697 296,432 193,365 97,530	62,272 96,888 49,650 26,536	103,724 402,233 393,018 431,888	60,064 96,888 49,650 26,536	16,119 65,981 68,840 99,662
	See text for	. "Explanat	tion of Class	sific	ind Terms" and	"Sources	of Data, Des	Data, Description of	f the Sample		and Limitations of	the Data."						

Table 42. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS -Continued

	Mowhow	Man hos	Adjusted	Total	Number of	Taxable	income	Income tax after credits	ax after its	March	M. Const.	Adjusted	La+ch	Number of	Taxable income	income	Income tax after credits	. after
Adjusted gross income classes	of returns	of joint returns	income (Thousand dollars)	or ns		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand deliers)	to	number of joint returns	o 70 ~	of	other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Theusand
				St. Louis,	Missouri and	Illinois							Salt I	Lake City, U	Utah			
Total	822,038	456,584	16,370,027	2,263,833	2,169,607	702,066	4,126,995	698,240	846,270	163,959	107,027	1,133,322	498,547	481,660	135,684	625,548	135,010	119,223
No adjusted gross income	(*)	*	*	*	*	1	1	1	•	*	<b>*</b>	*	<u>*</u>	*	1	1	1	1
thder \$-00 \$-00 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	48,215 35,864 82,542 86,258 56,258	\$ 4,453 4 9,950 13,097 10,616	{ 16,706 29,171 121,050 139,420 192,409	54,219 56,115 126,373 113,723 104,588	53,016 49,417 104,471 101,247 98,455	(*) 58,304 42,576 52,341	(*) 28,650 51,084 100,000	(*) 57,356 41,440 51,392	(*) 4,041 7,497 15,456	8,802 11,868 20,032 8,854 7,357	7,357	2,548 9,474 29,061 23,014 25,752	10,288 13,962 30,151 18,190	10,288 13,962 24,605 15,814 15,792	(*) 15,772 6,478 6,960	(*) 7,479 5,617 12,575	(*) 15,772 6,478 6,960	(*) 1,068 1,968 1,929
\$4,000 under \$5,000 \$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$1,000	43,093 37,890 63,882 73,899 54,706	13,091 18,888 35,047 55,509 46,494	192,012 208,944 413,987 557,640 461,656	94,531 84,899 175,030 243,193 210,040	88,232 78,775 170,643 236,372 207,194	42,700 37,890 62,934 73,899 54,706	107,928 128,722 246,250 328,932 266,690	42,302 37,890 62,934 73,899 54,509	17,449 20,514 41,000 55,087 44,014	10,413 17,918 13,281 11,784 7,629	6,059 12,475 12,276 10,497 7,629	47,606 99,398 86,171 88,285 66,261	37,047 59,811 44,573 46,446 30,714	34,273 58,722 44,374 44,761 30,714	8,812 16,034 13,281 11,784 7,629	16,139 42,903 40,737 43,808 34,795	8,812 15,836 13,082 11,784	2,345 6,372 6,249 7,033
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	52,757 151,659 36,984 23,713 3,585	49,520 139,524 34,198 21,588 3,212	498,092 1,813,535 624,246 673,359 237,786	185,432 572,808 132,004 90,292 14,393	183,135 565,837 128,284 86,159 13,245	52,757 151,659 36,984 23,713 3,585	306,737 1,204,917 458,714 533,733 201,822	52,560 151,659 36,984 23,713 3,585	50,973 214,124 89,201 131,023 73,995	10,894 23,775 6,267 4,214 496	9,806 22,687 6,152 4,107	102,807 282,649 104,985 118,858 32,443	43,984 97,574 27,951 18,859 2,216	43,388 95,967 27,837 18,107 2,109	10,696 23,775 6,267 4,214 496	55,046 166,867 68,903 89,441 27,111	10,696 23,697 6,267 4,214 4,214	9,137 28,808 12,845 20,954 9,539
\$100,000 under \$200,000	767	677	101,412	2,991	2,693	765	86,413	765	40,161 41,691	91	84 15	11,858	370	336	90	9,777	90	4,375 2,145
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	321,997 283,134 151,659 65,248	51,756 205,460 139,524 59,844	1684,613 2,140,317 1,813,535 1,731,562	552,047 898,593 572,808 240,385	496,684 876,119 565,837 230,967	202,979 282,185 151,659 65,243	288,016 1,277,329 1,204,917 1,356,733	199, 546 281, 792 151, 659 65, 243	44,491 211,587 214,124 376,068	67,594 61,506 23,775 11,084	20,822 52,683 22,687 10,835	1134,584 442,921 282,649 273,168	125,994 225,527 97,574 49,452	115,298 221,959 95,967 48,436	41,403 59,424 23,775 11,082	41,992 217,290 166,857 199,399	41,403 58,828 23,697 11,082	6,184 34,373 28,808 49,858
				San	Antonio, Texas	as:						San B	Bernardino-Riverside-Ontario,	verside-Onte	ario, California	rnia		
Total	225,388	129,080	1,418,296	641,722	620,208	174,676	872,727	172,894	179,603	340,796	216,070	12,421,778	993,759	952,331	288,155	1,399,713	285,659	256,739
No adjusted gross income	*	*	(*)	•	*	1	1	1	ı	3,329	3,076	224,220	10,412	10,121	1	1	1	1
Under \$5.00 \$1,00 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	13,758 14,555 27,192 21,813 22,078	5,107 { 9,800 }	11,346 11,346 41,963 55,764 75,698	17,057 28,127 47,439 36,466 68,737	16,485 24,765 46,064 33,906 65,183	(*) 15,589 20,247 15,578	(*) 10,218 26,992 24,611	(*) 15,589 20,056 14,393	(*) 1,462 4,002 3,774	12,195 17,683 28,166 31,422 22,171	10,842 5,306 10,246	4,052 13,843 43,971 78,300	17,657 20,271 45,956 47,238 55,953	16,860 19,873 38,014 711,394 52,407	(*) 17,921 25,223 17,828	(*) 11,582 32,386 30,474	(*) 17,921 25,223 17,828	(*) 1,593 4,620 4,561
\$5,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$7,000. \$7,000 under \$3,000.	17,259 19,779 17,761 14,802 12,075	9,799 13,584 12,601 13,427 10,700	78,904 108,711 114,382 112,169 102,442	62,439 60,393 57,707 59,070 45,740	60,070 58,255 57,517 59,070 45,359	15,295 19,779 17,570 14,802 12,075	30,046 53,552 63,703 62,642 59,906	15,295 19,588 17,570 14,612 12,075	4,535 8,418 10,188 9,612 9,890	13,194 24,194 34,275 35,086 22,967	10,541 13,479 22,240 30,268 19,786	58,788 133,359 223,553 264,904 197,794	50,222 69,653 99,687 141,584 77,155	45,825 67,355 95,092 139,287 75,708	10,299 23,730 34,275 35,086 22,967	17,661 61,304 121,308 128,168 115,159	8,852 22,681 34,275 35,086 22,967	2,252 9,740 19,334 20,386 18,978
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	3,059 21,776 7,259 5,432 831	6,072 20,909 6,683 4,751	75,847 263,634 123,678 158,673 56,338	30,822 75,645 25,538 20,394 3,293	29,828 74,824 24,712 18,985 2,995	8,059 21,776 7,259 5,404	44,348 186,291 93,494 132,088 48,354	8,059 21,776 7,259 5,378 5,378	7,354 33,100 18,223 33,165 17,555	18,980 54,269 13,990 7,919	17,931 50,646 13,436 7,370	179,439 650,114 235,438 210,879 51,972	75,376 197,215 51,238 30,341 3,166	74,128 193,613 49,995 29,154 2,944	18,980 53,867 13,990 7,919	99,048 402,587 165,311 155,082 40,454	18,980 53,867 13,990 7,919	15,852 70,608 31,410 35,128 13,697
\$100,000 under \$200,000	175	147	23,338	605	548 140	175	20,363	174	9,550	135	128	16,984	900	488	131 24	13,003	131 24	5,706
Returns wider \$5,000	117,390 72,476 21,776 13,746	39,422 56,384 20,909 12,365	1259,795 513,550 263,634 381,317	262,344 253,732 75,645 50,001	247,975 250,029 74,824 47,380	66,899 72,285 21,776 13,716	91,892 284,150 186,291 310,394	65,524 71,904 21,776 13,690	13,776 45,462 33,100 87,265	128,160 135,502 54,269 22,865	40,012 103,704 50,646 21,708	1250,180 999,049 650,114 522,435	247,708 463,456 197,215 85,380	224,494 451,569 193,613 82,655	76,389 135,038 53,867 22,861	92,394 524,986 402,587 379,746	74,942 133,989 53,867 22,861	13,066 84,291 70,608 88,774
Footnotes at end of table. S	See text for		"Explanation of Classifications	ifications a	and Terms" and	"Sources	of Data, Des	Data, Description of	f the Sample	e and Limitations of		the Data."						

Table 42. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL ARRES.--CONTINUED

	3 A	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Ad fusted	Total	Number of	Taxable	income	Income tax after credits	ax after its	Member	New	Adjusted	Total	Number of	Taxable income	income	Income tax credits	tax after
Adjusted gross income classes	(0	of joint returns	income (Phousand	number of exemptions		Number of returns	Amount (Thousand	Number of	Amount (Thousand	υg	of joint returns	income (Thousand	number of exemptions		Number of returns	Amount (Thousand	Number of	Amount ( Theusand
			dollars)	Sen Die	San Diego, Californ	I I	dollars)		dollars)			dollars)	San Francisco-Oskland		California	dollars)		dollars)
Total	376,093	240,412	12,851,755	1,150,245	1,102,276	313,277	1,689,134	310,543	325,883	1,222,447	642,681	10,137,490	3,159,202	96	1,061,218	6,626,653	,047,067	1,367,764
No adjusted gross income	1,613	(*)	29,882	5,161	4,164	1	1	ı	1	9,543	3,905	250,474	22,711	18,722	•	•	1	ı
Under \$000. \$000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	14,418 14,122 31,481 29,199 30,931	) 9,406 13,760 15,659	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	15,61 <b>2</b> 30,089 51,811 69,914 86,687	15,61 <b>2</b> 28,894 47,070 60,271 83,991	(*) 21,096 22,844 24,775	(*) 10,505 24,477 41,739	(*) 21,096 21,795 24,576	(*) 1,502 3,437 6,422	46,317 49,045 126,126 83,332 74,316	2,696 12,032 21,381 19,235	14,121 40,392 180,632 203,753 262,729	53,022 64,487 182,220 154,098 149,829	50,413 64,086 160,373 131,462 130,814	13,464 85,679 67,797 67,292	755 44,583 77,194 133,341	13,464 85,479 61,773 62,072	105 6,372 10,890 19,829
\$,000 under \$5,000. \$5,000 under \$0,000. \$0,000 under \$7,000. \$7,000 under \$3,000.	32,546 28,057 22,364 26,443 26,443	20,336 14,642 15,955 22,940 22,073	147,937 153,372 143,803 197,432 223,840	112,002 76,660 72,324 99,377 111,931	105,308 73,512 69,429 98,129 107,733	25,540 27,261 21,358 24,995 26,227	59,557 79,720 75,743 100,652 114,557	24,291 27,261 21,358 24,995 26,227	9,111 12,750 12,012 16,261 17,832	79,195 67,098 93,111 78,200 83,888	22,989 29,681 46,740 50,175 55,432	355,010 368,084 602,478 582,733 710,525	173,774 154,239 228,255 241,815 244,609	157,227 152,433 218,818 233,785 231,959	78,394 65,693 92,107 76,854 82,683	197,196 213,488 370,472 343,064 429,961	78,194 65,693 90,902 75,850 82,683	30,749 35,163 61,290 57,762 74,074
\$9,000 under \$10,000 \$10,000 under \$15,000 \$75,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	23,730 62,847 19,337 10,896 1,398	17,278 57,343 18,104 9,984 1,282	225,042 758,710 326,859 296,130 91,829	78,315 223,068 71,272 39,190 5,752	76,217 218,924 69,657 37,103 5,295	23,531 62,78 <b>2</b> 19,337 10,847 1,398	134, 893 484, 608 230, 332 222, 227 71, 229	23,332 62,762 19,304 10,847 1,393	23,458 84,892 44,152 51,600 24,422	62,113 234,327 77,326 50,765 6,148	45,852 206,788 72,137 44,974 5,293	587,625 2,840,218 1,313,944 1,412,332 400,766	194,450 818,462 268,513 180,356 22,621	190,837 802,654 261,990 171,779 20,709	62,113 233,609 77,064 50,739 6,137	371,624 1,864,109 935,791 1,081,247 317,921	62,113 233,409 77,030 50,687 6,127	65.434 333,934 181,435 258,923 112,590
\$100,000 under \$200,000	218	190	28,655	824	742	217	22,013 16,797	216	9,566	1,218	1,050	162,428	1,36	3,883	1,212	127,601	1,210	57,76 <b>2</b> 61,45 <b>3</b>
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	154,310 127,021 62,847 31,915	60,560 92,888 57,343 29,621	1383,441 943,489 758,710 766,115	371,276 438,607 223,068 117,294	345,310 425,020 218,924 113,022	95,261 123,373 62,782 31,861	136,365 505,564 484,608 562,597	92,765 123,174 62,782 31,822	20,484 82,313 84,892 138,194	467,874 384,409 234,327 135,837	84,238 227,879 206,788 123,776	11,006,164 2,851,445 2,840,218 3,439,663	800,139 1,063,366 818,462 477,235	713,097 1,027,832 802,654 459,513	312,627 379,450 233,609 135,532	453,069 1,728,610 1,864,109 2,580,865	300,982 377,242 233,409 135,434	67,944 293,723 333,934 672,163
				San J	Jose, Califor	ımia							Seranton,	n, Pennsylvania	ıla			
Total	363,902	218,066	13,175,544	1,020,384	987,368	321,123	2,028,456	319,360	392,769	85,383	40,726	1470,633	199,564	189,150	690*69	291,504	690,69	56,451
No adjusted gross income	*	(*)	*	<b>*</b>	*	•	1	ı	'	1,186	1	2662	1,387	1,186	ı	1	ı	ı
Under \$600 \$600 under \$1,000 \$1,000 under \$3,000 \$2,000 under \$3,000 \$3,000 under \$4,000	18,522 14,809 18,798 21,268 15,162	10,780	5,530 12,332 26,491 50,765 51,862	19,123 16,614 24,155 41,744 26,402	18,922 15,610 22,550 34,316 22,386	(*) 14,584 15,847 13,557	(*) 6,506 18,957 26,058	(*) 14,584 15,647 12,553	(*) 928 2,781 4,121	8,115 3,435 8,458 8,017 12,075	- 2,013	2,004 2,811 13,278 20,491 41,053	8,115 4,660 12,036 12,599 24,992	8,115 3,435 9,262 12,198 23,365	6,870 6,630 11,673	3,761 10,208 19,592	6,870	539 1,540 3,025
\$5,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$9,000.	15,126 33,831 27,407 30,138 18,411	14,853 12,585 22,427 12,246	68,493 187,737 180,896 225,297 156,815	26,188 80,820 72,935 90,392 45,107	25,987 75,800 70,727 89,791 41,294	14,725 33,029 27,207 30,138 18,411	42,519 103,653 104,938 134,803 99,412	14,525 32,629 27,207 30,138 18,411	6,847 16,901 17,552 22,100 17,487	8,762	6,753	40,288 44,628 \$ 50,265 69,153	27,155 21,906 20,734 25,788	26,954 18,951 20,533	8,561 8,400 7,194	18,204 25,578 31,084 44,906	8,561 8,400 7,194	2,735 4,246 5,204
\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	23,086 78,123 29,726 16,666 1,102	21,881 69,808 28,375 15,693	218,538 935,372 505,229 446,931 72,264	87,122 297,862 113,710 67,095 4,442	84,914 296,159 112,369 65,733 4,223	23,086 78,056 29,726 16,638	122,369 594,725 349,143 332,603 57,377	23,086 77,989 29,693 16,586 1,096	19,666 105,362 66,643 75,826 20,048	9,293 1,183 1,287 1,287	8,260 1,118 1,211	105,310 20,690 38,099 13,121	29,427 4,259 5,557 7999	29,105 4,058 5,346	9,293 1,183 1,287 1,287	72,421 15,186 30,390 11,276	9,293 1,183 1,287 196	12,813 2,913 7,428 4,038
\$100,000 under \$200,000	192	172	25,141	753	157	191	20,109 14,916	190	8,991	83	821	3,989	106	75	123	3,519	82	1,617
Returns under \$5,000	105,177 132,874 78,123 47,728	19,032 83,992 69,808 45,234	1203,451 969,282 935,372 1,067,439	159,976 376,377 297,862 186,169	145,516 362,526 296,159 183,167	63,497 131,872 78,056 47,698	94,407 565,176 594,725 774,148	62,092 131,672 77,989 47,607	14,727 93,706 105,362 178,974	50,049 23,332 9,293 2,709	13,766 16,157 8,260 2,543	1118,992 164,046 105,310 82,285	90,944 68,427 29,427 10,766	84,515 65,271 29,105 10,259	33,735 23,332 9,293 2,709	51,766 101,568 72,421 65,749	33,735 23,332 9,293 2,709	7,839 17,164 12,813 18,635

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data." Footnotes at end of table.

Table 42. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS -Continued

	M. Who	Mimbe	Adjusted	Total	Number of	Taxable income	1ncome	Income tax	tax after	Mumbor	Митро	Adjusted	To+or	Number of	Taxable income	income	Income tax after credits	r after ts
Adjusted gross income classes	of	of joint returns		number of exemptions		Number of	Amount	Number	Amount	en	of joint returns	income	number of exemptions	other than	Number of	Amount	Number	Amount
			dollars)		blindness		( Ihousand dollars)	returns	dollers)			(Ihousand dollers)		blindness	or many	(Thousand dollars)	returns	(Theusand dollars)
				Seattle-E	Seattle-Everett, Washington	Ington							Shreveport,	port, Louisiana	lana			
Total	524,359	303,825	14,377,081	1,388,549	1,334,176	469,549	2,947,460	465,985	582,439	93,157	53,789	1600,547	256,136	249,269	78,263	361,448	78,260	72,388
No adjusted gross income	<b>*</b>	*	*	*	<b>*</b>	1	ı	1	r	*	*	*	*)	<b>*</b>	•	ı	1	•
Under \$000 \$000 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	21,775	8,930	7,516 10,693 60,785 96,026	21,959 14,877 61,742 62,787	21,959	(*) 33,374 34,007	(*)) 15,651 44,764	(*) 31,476 34,007	(*) 2,214 6,427	6,759	5,642	3,765	8,816 19,347 19,817	8,816 18,357 19,405	338	11,694	13,538	1,728
1	601,10	10 00	104 010	24,67	(0)	50.00	501	20000	7,147	16,437	> 826,€1 ⟨	64,501	36,292	36,292	16,026	31,690	16,026	4,956
\$5,000 under \$5,000 \$5,000 under \$7,000 \$5,000 under \$7,000 \$7,000 under \$8,000	37, 329 37, 329 37, 012 8, 651	22,053 22,053 24,881	240,257	70,470 89,073 87,873	87,022 85,974 85,974	36,197 37,012 37,012	135,045	2,8,8,8,8,8,8,8,8,8,8,8,8,8,8,8,8,8,8,8	23,116	10,706	7,082	59,067 51,884 51,150	32,118 27,093 20,962	31,109 26,084 20,962	10,706	30,441 25,506 30,521	10,706 8,091 6,857	4,476 4,071 5,054
\$5,000 mider \$7,000	260,00			110,011	020,011	DO) (CC	100,000	20,00	201,62	8,905	703,511	78,289	36,332	34,109	8,699	960,77	8,699	7,072
\$10,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	110,581 33,535 19,525 1,857	102,924 32,150 18,259 1,729	540,233 1,338,520 568,131 527,367 121,704	393,651 127,670 72,401 7,594	115,480 389,438 124,420 69,977 7,244	110,511 33,535 33,535 19,501 1,852	417,450 420,889 104,529	110,369 33,535 19,446 1,852	161,322 80,392 80,961 37,585	9,544 2,559 1,814 320	9,30 2,344 1,479 282	117,050 43,506 50,885 21,592	35,921 10,404 6,692 1,364	35,283 10,373 6,441 1,306	9,544 2,559 1,814 320	79,937 31,115 40,310 18,058	9,544 2,559 1,814 320	14,040 6,042 9,838 6,458
\$100,000 under \$200,000	372	2,8	48,993	1,373	1,248	370	42,809	370 92	19,596	28.82	68	11,358	287	260	28 82	9,334	81 26	4,235
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	179,346 179,051 110,581 55,381	33,115 115,218 102,934 52,558	1,334,166 1,334,166 1,338,520 1,301,117	303,060 482,467 393,651 209,371	272,624 468,937 389,438 203,177	125,953 177,735 110,511 55,350	185,116 839,229 907,320 1,015,795	123,137 177,184 110,369 55,295	27,734 141,167 161,322 252,216	4, 252 34, 558 9, 544 4, 803	9,964 30,286 9,340 4,199	106,149 240,390 117,050 136,958	84,862 116,504 35,921 18,849	83,251 112,263 35,283 18,472	28,563 24,353 4,803 4,803	43,383 130,565 79,937 107,563	29,563 34,353 9,544 4,800	6,685 20,673 14,040 30,990
				South	Bend, Ind	iana							Spokane	ne, Washington	on			
Total	100,717	55,444	1722,125	271,914	261,765	82,330	475,132	82,330	92,901	94,735	58,390	1640,949	266,985	246,955	80,017	395,538	860,77	76,256
No adjusted groas income	(*)	(*)	•	*	*	ı	í	,	1	*	*	*)	*)	(*)	1	1	1	ı
Under \$500. \$.00 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	13,917	4,430	8,551 16,538 37,026	15,402 22,604 19,807	20,734	8,140	4,613	8,140 10,215	3,020	9,359 4,898 10,947 7,562	6,487	6,170 6,971 26,475 26,760	15,421 9,030 27,653 19,869	11,624 6,183 23,217 17,022	) 11,809	9,332	10,859	1,204
	8,565	11,260	36,506 48,042 72,156	16,422	14,287 16,746 45,028	8,565	22,585 32,546 35,654	8,565	3,560 5,345 5,726	14,308 7,739 12,195	11,865	68,443 50,628 90,788	42,714 19,769 36,267	38,462 19,769 35,247	13,941 7,739 12,195	33,600 31,895 51,144	12,992 7,739 12,195	4,939 5,407 8,354
\$5,000 under \$9,000	12,061	10,888	109,335	43,015	43,015	12,061	68,538	12,061	11,433	13,131	9,245	114,132	40,131	39,948	13,131	73,869	13,131	12,677
\$1,000 under \$11,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000	19,793	18,770 3,087 1,923 1,415	236,150 58,748 64,267 27,079	69,514 12,528 7,996 1,838	69,044 12,349 7,481 1,752	19,793 3,446 2,164 2,164	165,686 43,565 52,159 23,175	19,793 3,446 2,164 436	29,565 8,633 13,250 8,053	9,289 2,316 2,629	8,934 1,867 2,466 265	111,055 39,728 72,328 19,521	34,953 8,745 111,042 1,149	34,812 8,745 10,607 1,103	9,289 2,316 2,629 300	74,721 29,590 57,253 16,683	9,218 2,316 2,629 300	13,104 5,973 13,523 5,952
\$100,000 under \$200,000	10	42	5,842	185	169	100	4,902	100	2,241	50	43	6,199	192	174 26	50	5,487	50	2,525
Returns under \$5,000	45,307 29,515 19,793 6,102	6,916 24,283 18,770 5,475	197,334 229,534 236,150 159,107	75,029 104,789 69,514 22,582	66,156 104,789 69,044 21,776	26,920 29,515 19,793 6,102	46,413 136,739 165,686 126,294	26,920 29,515 19,793 6,102	7,242 22,504 29,565 33,590	43,232 36,912 9,289 5,302	18,762 26,046 8,934 4,648	276,655 111,055 140,108	102,611 108,260 34,953 21,161	85,652 105,835 34,812 20,656	28,514 36,912 9,289 5,302	41,836 167,906 74,721 111,075	25,666 36,912 9,218 5,302	5,955 28,137 13,104 29,060
Footnotes at end of table. S	See text for		"Explanation of Classifications and Terms"	ifications e	nd Terms" and	"Sources	of Data, Des	Data, Description of		the Sample and Limitations of the Data."	tions of	the Data."						

Table 42. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STAMDARD METROPOLITAN STATISTICAL AREAS --Continued

,836 283,863 261,329 74,82 (*)	283,863 261,329 74,826 (*) (*)	863 261,329 74,826 41 709 10,709 (*) - 11,148 978 15,956 6,704 978 29,553 4,355 562 32,162 7,770 10,236 6,704 726 25,727 11,046 727 710 236	709 (7.709 (7.709 (7.709 (7.709 (7.709 (7.709 (7.709 (7.709 (7.7000 (7.700 (7.700 (7.700 (7.700 (7.700 (7.700 (7.700 (7.700 (7.7	74,826 11,148 6,704 7,355 7,770 11,946 10,236 10,236 15,695 3,003 3,605 3,003 3,605 4,156							8 075 312 675 675 675 675 675 675 675 675 675 675	(1,5,312) (1,6,122) (1,6,123) (1,6,1
283,863 261,329	283,863 261,329 (*) (*) (*) 10,709 (13,1316) 110,709 (17,12,1316) 115,956	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	, 729 , 709 , 709 , 553 , 553 , 686 ,		4 11 11 12 22 22 22 22 22 22 22 22 22 22		a 4 c ω c σ σ σ σ σ σ σ σ σ σ σ σ σ σ σ σ σ	8 4 K W.F. J. M. A. A. Q. J. M. O. A. B. J. A. D. J. M. O. A. B. J. M. D. A. B. J. M. D. B. B. J. M. D. B. B. B. B. B. B. B. B. B. B. B. B. B.	8 4 6 6 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	, 148 , 148 , 149 , 149	74, 826 11, 11, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15	
283,	283, (*) (*) 10, 21, 21, 21,			261,33 10,73	261,329 (*) 10,709 (*) 10,709 (*) 12,956 29,553 31,724 25,081 15,275 10,050 11,452 10,050 11,452 10,050 11,452 10,500 11,450 10,500 11,450 10,500 11,450 10,500 11,450 10,500 11,450 10,500 11,450 10,500 11,450 10,	61, 329 10, 709 10, 709 11, 956 12, 956 13, 734 14, 956 11, 452 12, 686 12, 686 13, 734 14, 956 14, 956 16, 956 17, 966 17, 966 18, 976 18,	61, 329 61, 329 10, 709 11, 907 12, 956 13, 734 14, 52 16, 27, 686 16, 27, 686 17, 686 18, 7726 18, 7726 18, 7726 19, 974 14, 984 14, 984	61, 329 61, 329 10, 709 11, 926 12, 926 12, 926 12, 275 12, 275 14, 52 14, 986 16, 941 17, 986 17, 986 18, 976 18, 9	61, 329 (10, 709) (10, 709) (10, 709) (10, 709) (10, 708) (10, 956) (10, 956) (10, 957	61, 329 61, 329 10, 709 10, 709 11, 956 12, 956 12, 975 14, 452 14, 452 14, 452 14, 452 14, 452 14, 452 15, 976 16, 976 17, 976 18, 726 18, 726 18, 726 19, 976 10, 976 11, 452 11, 452 11, 452 12, 976 12, 976 13, 984 14, 783 14, 783 15, 984 17, 984 18, 976 19, 976 10, 978 11, 978 11, 984 11, 984 12, 984 13, 984 14, 783 15, 984 17, 984 18, 988 19, 988 10, 988 11, 988 11, 988 12, 988 13, 988 14, 988 15, 988 16, 988 17, 988 17, 988 18, 988 19, 988 19, 988 19, 988 10, 988 11, 988 11, 988 11, 988 12, 988 13, 988 14, 988 15, 988 16, 988 17, 988 17, 988 18,	61, 329 61, 329 61, 329 61, 329 61, 329 61, 329 61, 329 62, 55, 33, 734 62, 56, 510 62, 54, 11, 452 62, 932 62, 932 63, 783 64, 510 62, 76, 63 62, 76, 63 62, 76, 63 62, 76, 63 62, 76, 76, 76, 76, 76, 76, 76, 76, 76, 76	61, 329 10, 709 10, 709 11, 956 12, 956 13, 726 12, 986 11, 452 11, 452 11, 452 11, 452 12, 984 11, 452 12, 783 13, 734 14, 783 15, 686 16, 510 17, 639 18, 763 18, 763 18, 763 18, 763 19, 659 19, 65
1682,836		2	2	88 (*) O 17, 17, 17, 17, 17, 17, 17, 17, 17, 17,	28.3 28.3 20.0	28.3 (*) 10.0 10.0 10.0 10.0 10.0 10.0 10.0 10.0	283 283 21,22 21,22 21,23 22,23 23,33	283 283 10,0 11,1 11,1 11,1 11,1 11,1 11,1 11,	283 2010, 10	283 283 (*) 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	88 (*) 0, 0, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	8. (*) 0. 1.1.1.1.2 14.8 15. 15. 15. 15. 15. 15. 15. 15. 15. 15.
328												
385	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	8, 96, 385 (*) (*) 12, 0.34 7, 90.9 7, 90.9 8, 171 12, 251	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)
146,630 149,436		71	71	7	71	4	4	4	4	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4	4
	3 39 - 1 94	4 1 2 6 64945	25 23 23 24 26 25 25 25 25 25 25 25 25 25 25 25 25 25	7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	7 - 1 6 6 6 7 7 7 7 8 8 9 7 1 1 8 8 8 7 8 7 8 8 8 8 7 8 8 8 8 8 8	7 - 1 6 E 678 23 23 20 1 128 28 28 29 1 1 28 28 28 29 20 20 20 20 20 20 20 20 20 20 20 20 20	7 - 1 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	7 - 1 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	28 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 - 1 0 E 648672 E8882 E - 1 0 E 688673 E8882 E - 1 0 E 688672 E8882 E - 1 0 E 688672 E - 1	4 - 1 8 8 84875 8888 8888 8 1 1 1 1 1 1 1 1 1 1 1 1 1	4 - 1 8 8 848678 888839 84 1888 8 1 - 1 884 86817 7517888 46
,908 147,	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*)  8,868 10,001 20,901 22,609 13,195 22,609 13,195 23,047 24,938 14,522 27,232 27,232 109,497 107,557 27,232 109,497 109,497 109,497 109,497 109,497 109,497 109,497 109,497 109,497 109,597 109,497 109,497 109,497 109,497 109,497 109,497 109,597 109,497 109,597 109,597 109,597 109,497 109,597 109,497 109,597 109,497 109,597 109,497 109,597 109,497 109,597 109,597 109,497 109,597 109,497 109,597 109,597 109,597 109,597 109,497 109,597	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*)  8,868  10,801  20,801  22,609  13,142  23,938  14,522  24,524  10,437  10,537  27,235  10,437  10,537  27,235  10,437  10,537  27,235  10,437  10,437  10,437  10,537  27,235  10,437  10,537  27,235  10,437  10,437  10,537  27,235  10,437  10,537  10,537  10,537  10,537  10,537  10,537  10,537  10,538  10	(*)  8,868  10,801  20,805  12,105  13,906  14,73  10,527  20,637  10,537  10,537  10,537  11,261  11,601  12,1261  12,1261  13,131  12,1364  13,131
		41				(*) 88.00 88	(*) 88.01 14.28.27 14.28.27 14.28.27 14.29.24 14.20.24 14.20.24 14.20.24 14.20.24 14.20.24 14.20.24 14.20.24 14.20.24 15	(*) 88.00 88.24 88.24 88.44 88	(*) 88.7.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4	(*) 80 8 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	(*) 800 888 8 844 8 8 8 8 8 8 8 8 8 8 8 8 8	(*) 80 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
362 11,		بت سب	ri — ——————————————————————————————————	ri — ——————————————————————————————————	ri — — — — — — — — — — — — — — — — — — —	र्न 🛶 💮	नं न	नं ने	<del></del>	<del></del>	<del></del>	
528	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) 172,528 (*) 18,868 10,001 11,493 11,703 11,703 11,705 12,000 11,000	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)
			M. atjusted gross income bluder \$e00. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.									
(*)	2,407 8,868 10,001 14,789 5,782 14,789 820 10,313 22,307 13,933 3,313	10,313   26,623   22,407   28,868   10,001   14,789   5,782   14,789   820   1	10,313   26,223   22,407   28,868   10,318   10,318   10,318   10,198   10,001   10,313   26,223   22,407   13,933   27,312   14,789   22,307   13,933   3,313   27,312   18,714   16,195   13,933   22,307   13,933   3,313   27,312   18,714   16,195   13,934   13,935   22,307   13,933   3,313   24,538   27,312   12,296   13,315   2,445   27,312   12,296   112,296   112,296   24,771   12,296   24,771   12,296   24,771   12,296   24,771   12,296   24,771   12,296   24,771   22,296   24,771   22,296   24,771   22,296   24,771   22,296   24,771   22,296   24,771   22,296   24,771   22,296   24,771   22,296   24,771   22,296   24,771   22,296   24,771   22,296   24,771   22,296   24,771   22,296   24,771   22,296   24,771   22,296   24,771   22,213,296   24,771   22,223,396   24,771   2	10,313   26,623   22,407   8,868   10,001   12,789   5,782   14,789   820   13,315   15,186   12,001   13,933   22,307   13,933   3,313   13,933   22,307   13,933   3,313   13,933	10, 313   26,623   22,407   8,868   10,001   12,789   5,782   14,789   820   13,315   26,623   22,405   22,609   13,933   22,307   13,933   3,313   2,318   22,809   13,933   22,307   13,933   3,313   2,5186   22,047   14,279   26,906   13,315   5,645   12,296   13,315   5,645   12,095   12,296   23,047   14,279   26,372   13,315   5,645   12,095   12,096   23,047   14,947   24,761   12,296   24,771   12,296   24,771   12,296   24,771   22,296   23,309   27,906   23,309   27,906   23,309   27,906   23,309   27,906   23,309   27,906   23,309   27,906   23,309   27,906   23,309   27,906   23,309   27,906   23,309   27,906   23,009   27,605   23,009   27,007   27,625   27,007   27	10,313   25,623   22,407   8,868   10,001   14,789   5,782   14,789   820   15,313   15,186   15,105   13,933   22,307   13,933   3,313   15,186   22,609   13,933   22,307   13,933   3,313   15,186   12,056   12,364   12,266   13,315   5,645   12,056   12,056   12,366   12,347   12,296   13,347   10,188   12,056   12,066   0,000	10,313	10,313	10,313	10, 313	10, 313   25, 623   32, 456   28, 581   11, 789   5, 782   11, 789   820   8	10, 313   25, 186   10,

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data." Footnotes at end of table.

Table 42, -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS - Continued

	Number	Number	Adjusted		Number of exemptions	Taxable	income	Income tax after credits	ax after its	Nimber	Wimber:	Adjusted	Total	Number of	Taxable	income	Income tax credits	tax after
Adjusted gross income classes	ro.	of joint returns	income (Thousand	number of exemptions		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	cq.	of joint returns	income (Thousand deliers)	number of exemptions	other than age and blindness	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
				Tampa-St.	Petersburg,	Florida							Toledo, Oh	Ohio and Michigan	igan			
Total	310,134	173,809	11,873,588	823,909	749,161	245,844	1,097,668	239,933	214,647	235,265	132,766	11,757,147	633,654	022, 770	200,591	1,159,109	199,407	231,778
No adjusted gross income	(*)	<u>*</u>	*	*	(*)	ı	,	,	1	<u>*</u>	*	*	*	(*)	1	ı	ı	•
bnder \$-00 \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	12,337 16,510 41,141 36,550 23,809	13,991	\ \tay{769} \ \ \tay{769} \ \tay{13,031} \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	13,176 18,811 85,811 78,954 46,776	12,966 16,929 64,739 66,436 36,763	(*) 17,133 25,064 23,599	(*) 8,202 28,188 39,576	(*) 15,881 23,812 21,513	(*) 1,092 3,969 6,017	18,841 9,175 20,813 14,252 12,775	6,840	5,474 6,992 32,012 35,604 44,795	20,001 10,335 34,177 27,209 24,122	20,001 9,175 32,400 22,087 21,368	(*) 17,123 11,883 12,379	(*) 9,690 14,036 24,679	(*) 17,123 11,883 12,182	(*) 1,389 2,102 3,962
\$4,000 under \$5,000. \$5,000 under \$6,000. \$-1000 under \$7,000. \$7,000 under \$8,000.	37,390 27,559 21,915 20,663 10,859	23,188 14,617 16,282 16,906 10,859	167,113 149,013 141,572 152,794 91,619	100,495 71,197 73,049 70,114 39,048	90,682 64,521 70,957 67,819 39,048	37,389 26,516 21,915 20,663 10,859	75,836 83,725 73,343 84,468 49,267	37,179 26,516 21,915 20,663 10,859	11,292 13,025 11,690 13,439 7,869	15,856 13,239 23,419 14,823 20,796	7,321 4,960 18,534 11,863 14,853	73,139 72,353 153,566 113,429 176,100	30,680 30,058 80,371 52,698 61,039	28,707 28,874 78,998 52,312 57,684	15,470 13,041 22,432 14,823	45,820 42,296 81,533 64,316 115,613	14,483 13,041 22,432 14,823 20,796	7,404 7,022 13,151 10,424 20,099
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	12,941 31,452 7,819 6,900	10,856 29,262 6,687 6,036	124,043 370,054 133,328 198,904 62,324	41,538 122,702 29,282 25,962 3,935	41,538 118,397 28,014 23,968 3,641	12,941 31,452 7,819 6,849	83,379 238,648 94,875 154,632 52,717	12,941 31,383 7,819 6,849	14,492 41,076 18,741 38,216 18,993	11,661 42,861 9,769 5,360	11,463 40,786 9,493 5,124 888	112,922 510,692 164,478 148,142 63,109	44,235 157,251 33,380 21,355 3,887	13,642 154,990 32,869 20,334 3,576	11,661 42,861 9,662 5,360	72,279 352,044 124,925 118,909 54,331	11,601 42,861 9,662 5,360	12,114 62,047 24,192 28,262 19,887
\$100,000 under \$200,000	160	141	20,306	619 156	533	160	17,673	160	8,101	156	141	20,315	235	522	155	17,351	155	8,003
Returns under \$5,000	168,890 93,936 31,452 15,856	61,256 69,519 29,262 13,772	1414,738 659,040 370,054 429,756	346,307 294,946 122,702 59,954	290,586 283,883 118,397 56,295	105,693 92,894 31,452 15,805	151,927 374,182 238,648 332,911	99,851 92,894 31,383 15,805	22,383 60,514 41,076 90,674	92,161 83,937 42,861 16,306	14,609 61,671 40,786 15,700	1196,521 628,370 510,692 421,564	148,554 268,401 157,251 59,448	135,767 261,510 154,990 57,503	58,780 82,752 42,861 16,198	94,320 376,036 352,044 336,709	57,596 82,752 42,861 16,198	14,870 62,811 62,047 92,050
				Trenton,	on, New Jersey	ey							Tuc	Tueson, Arizona	T.			
Total	111,908	58,172	1891,385	285,344	275,361	94,176	603,234	94,176	126,711	106,533	55,339	1683,540	283,372	270,535	88,759	404,997	88,753	81,353
No adjusted gross income	*	*	*	<u>*</u>	(*)	1	ı	,	I	*	(*)	(*)	(*)	*	ı	)	ı	,
Under \$600. \$-00 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000.		75 25	7,640	10,669	32,315	11,225	10,793	11,225	1,597	8,971 15,094 15,094	5,402	6,733 13,381 37,883 35,103	13,425 23,393 21,709 26,808	13,229	9,975	21,024	19,975	3,072
\$4,000 under \$5,000 \$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$8,000	18,193	6,795	70,040 84,706 66,140	24,412 39,596	23,414	12,976	42,747 50,106 40,013	18,193 12,976 8,791	6,708	10,079 9,808 7,117 8,187	10,274	43,708 53,124 44,829 61,686	25,159 24,087 26,706 31,324	23,315 23,891 26,316 30,738	8,961 9,613 7,117 8,187	20,476 28,301 22,233 29,213	8,961 9,613 7,117 8,187	3,109 4,605 3,301 4,709
\$3,000 under \$9,000	13,438	8,466	115,963	36,205	36,205	13,438	77,078	13,438	13,531	4,861	> 14,404	45,010	15,171	15,171	7,861	28,198	7,861	4,874
\$10,000 under \$15,000 \$15,000 under \$26,000 \$20,000 under \$50,000 \$50,000 under \$100,000	19,186 4,862 5,005 468	17,607 4,759 4,615 4,615	227,109 82,408 146,440 30,230	66,553 20,036 18,472 1,815	66,117 19,902 17,522 1,667	19,084 4,862 4,977 4,977	154,725 60,145 116,457 25,283	19,084 4,862 4,977 4,977	27,659 11,605 28,987 9,048	12, 343 4, 112 3, 260 3, 260	3,663 2,910 288	147,086 68,486 91,403 20,678	45,929 15,136 12,611 1,302	44,873 14,670 11,280 1,169	12,343 4,077 3,260 3,260	93,459 48,199 70,587 15,745	12,343	16,650 9,332 17,227 5,431
\$100,000 under \$200,000	36	115	16,652	515	471	125	14,031	125 36	6,337	69	17	9,200	249	204	19	7,272	19	3,253
Returns under -',000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or m.re	46,043 36,183 19,186 10,496	6,567 24,052 17,607 9,946	108,318 266,809 227,109 289,149	73,245 104,555 66,553 40,991	66,200 103,345 66,117 39,699	29,419 35,205 19,084 10,468	53,540 167,196 154,725 227,773	29,419 35,205 19,084 10,468	8,305 28,488 27,659 62,259	56,438 29,973 12,343 7,779	15,760 22,177 10,465 6,937	1133,506 204,648 147,086 198,300	110,783 97,288 45,929 29,372	102,156 96,115 44,873 27,391	38,894 29,778 12,343 7,744	54,062 107,944 93,459 149,532	38,894 29,778 12,343 7,738	8,11. 17,489 16,650 39,104
Footnotes at end of table. S	ee text for	"Explanat.	ion of Class	See text for "Explanation of Classifications and Terms" and	nd Terms" an	d "Sources of		Data, Description of	of the Sample	and Limitations of		the Data."						

Table 42. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS - Continued

												.0,2007		Otat	·	iia iiiatio			545		
ts after	Amount	(Thousand dollars)		94,282	ť	707	4,174	8,129	9,063	8,229 22,198 8,840 13,035 6,387	1,142	6,879 32,640 22,198 32,565		106,073	1	711 2,820	1,826	9,553	21,876 9,449 17,811 13,733	8,858	5,357 17,933 20,124 62,659
Income tax after credits	Number	of returns		93,851	'	8,202	13,215	17,262	12,399	8,145 16,695 3,700 2,516 338	27	25,516 45,045 16,695 6,595		77,389	1	9,611	8,564	11,476	3,735	174	29,872 25,747 13,960 7,810
income	Amount	(Thousand		498,775	'	4,956	27,288	50,861	54,960	48,356 128,366 45,309 55,462 18,054	2,703	44,463 198,509 128,366 127,437		460,921	ı	5,031	11,851	56,903	125,714 47,230 70,648 37,785	19,412	35,526 110,813 115,057 199,525
Taxable income	Number of	returns	York	94,054	1	8,202	13,418	17,262	12,399	8,145 16,695 3,700 2,516	27	25,719 45,045 16,695 6,595	Florida	78,431	1	10,654	8,564	11,476	3,735	174	30,914 25,747 13,960 7,810
Number of exemptions	other than	age and blindness	Utica-Rome, New	315,303	(*)	15,494	39,026	53,308	32,698	27,622 62,930 14,752 10,024 1,343	104	80,141 145,965 62,930 26,267	Palm Beach, F.	227,924	*	10,667	27,595	33,397	52, 504 13, 294 9,044 2, 219	552 218	89, 118 65, 728 47, 751 25, 327
Total		exemptions	Utica	323,792	*	15,899	43,176	55,128	32,698	27,622 62,997 14,820 10,515 1,500	116	86,922 146,875 62,997 26,998	West Pa	250,766	<u>*</u>	13,381	33,228	36,524	53,744 13,945 10,223 2,640	670	102,896 71,709 48,433 27,728
Adjusted	۵.	(Thousand dollers)		1797,257	( <del>*</del>	7,337	39,988	\$ 95,117	86,599	76,628 195,114 63,515 72,471 22,037	3,300	100,863 332,786 195,114 168,494		1710,437	*	3,891 20,298 48,538	38,865	91,932	186, 353 64, 608 89, 821 46, 414	23,903	101,778 186,087 169,252 253,320
Number	of joint	returns		67,371	(*)	5,721	<u> </u>	) EEE,EI	9,362	6,324 16,627 3,492 2,466 308	26	9,163 35,278 16,627 6,303		49,053	*	4,183	313,165	9,391	15,229 3,358 2,696 2,696	149	48,496 10,267 26,167 18,449 13,961 13,482 7,821 6,855
Number	Jo	returns		116,531	<u>*</u>		9,367	17,871	} 12,399 11,338	8,145 16,695 3,700 2,516 338	27	48,196 45,045 16,695 6,595		96,445	*	) 9,408 13,369 ] 16,712	8,774	11,476	) 15,708 3,735 3,142	174	48,496 26,167 13,961 7,821
Income tax after credits	Amount	(Thousand dollers)		154,848	1	- - - 1 252	3,803	5,074	8,687 9,490 6,381	7,967 32,641 14,251 24,298 15,001	8,191 10,192	10,328 39,947 32,641 71,932		1,184,471	'	5,130 10,175 12,049	27,220	49,609	50,307 259,617 194,068 286,640	41,510	54,636 231,672 259,617 638,546
Income	Number	of returns		142,151	'	15.085	16,726	13,758	16,676 12,959 10,367	8,375 23,621 6,296 4,350	162	45,569 61,338 23,621 11,623		852,886	1	8,204 71,164 58,164 44,567	67,597	58,463	46,965 171,002 80,590 61,208 4,218	2,23	366,769 249,697 352,978 285,118 418,482 171,002 614,433 147,069
income	Amount	(Thousand dollars)		758,266	'	- 10.01	25,242	32,467	56,037 58,287 51,849	47,359 186,300 75,047 100,037 41,596	17,716	67,819 250,345 186,300 253,802	nîa	5,752,662	1	459 36,323 72,745 83,172	219,227	284,348	286,136 1,418,482 994,306 1,234,756 223,461	91,425	366,769 1,352,978 1,418,482 2,614,433
Taxable	Number of		ma	142,351	'	15.085	16,726	13,758	16,876 12,959 10,367	8,375 23,621 6,296 4,350	162	45,569 61,538 23,621 11,623	, and Virginia	862,213	1	8,204 72,144 60,123 46,525	68,576 62,620 60,719	58,463	46,965 171,070 80,590 61,233 4,223	841 214	255,573 288,469 171,070 147,101
Number of exemptions	other than	blindness	Tulsa, Oklahoma	443,563	(*)	19,450	32,409	28,517	51,948 42,068 33,093	32,702 84,030 23,820 15,697 2,587	540	121,770 194,909 84,030 42,854	., Maryland	2,499,094	7,708	75,619 50,811 131,029 112,692 94,583	143,020 132,155 146,252	147,052	154,758 597,639 292,919 217,887 16,277	3,018	615,464 755,175 597,639 530,816
Total	number of		E	470,883	*	20,846	38,789	29,714	55,338 42,068 35,087	32,702 84,730 24,290 16,336 2,852	614	136,929 204,878 84,730 44,346	Washington, D.C.,	2,613,185	8,262	78,291 54,870 142,758 129,597 106,471	157,218	153,912	155,980 606,699 298,178 224,655 17,210	3,297	677,468 784,877 606,699 544,141
Adjusted	income	(Thousand dollars)		1,211,387	(*)	8,280	56,640	60,930	108,938 96,534 86,125	80,079 279,580 104,544 127,291 50,425	21,354	1160,230 443,768 279,580 327,809	Was	18,535,408	231,863	23,201 32,132 139,324 174,998 172,817	314,098 346,143 396,668	442,476	2,095,151 1,382,663 1,615,101 277,678	112,366	399,776 57,954 1824,706 677,468 290,045 145,882 2,139,679 784,877 171,138 141,866 2,095,151 660,699 147,230 135,977 3,475,872 544,141
Number	of joint			115,722	<u>*</u>	9,825	7,904	7,578	11,963	7,378 22,822 6,091 3,984 684	142	25,791 56,155 22,822 10,954		481,679	1,239	1,355 2,223 9,055 11,687 12,714	19,680 20,177 30,567	28,660	34,148 141,866 74,441 56,729 3,862	764	57,954 145,882 141,866 135,977
54	Jo			171,789	*	15,657	\$15,918	13,958	16,876 12,959 10,367	8,375 23,621 0,296 4,425	163	74,725 61,738 23,621 11,705		1,008,189	3,994	68,730 41,817 94,935 70,696 49,316	70,286 62,985 60,719	59,443	47,198 171,138 80,590 61,330 4,241	220	399,776 290,045 171,138 147,230
	olatios :: mar			Total	% adjusted gross income	Under \$400 \$-70 under \$1,200 \$1 000 under \$2 000	\$2,000 under \$3,000	under	\$0,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$9,000	\$9,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$10,000	\$100,000 under \$200,000 \$200,000 or more	Returns wider \$5,000		Total	No adjusted gross income	Under \$600	\$4,000 under \$5,000 \$5,000 under \$6,000 \$0,000 under \$7,000	under	\$9,000 under \$10,000	\$100,000 under \$200,000 \$200,000 or more	Returns under \$5,000

Table 42. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLLITAN STATISTICAL AREAS -- CONTINUED [Taxable and nontaxable returns]

Income tax after credits	Amount (Thousand dollars)		85,565	'	655 1,432		10,970	14,924 5,754 8,749 5,013	2,590	14,086 32,063 14,924 24,492		96, 122	,	695 955 3,021	10,342	7,906	12,724	21,211 6,500 17,866 7,448	4,351 3,105	11,135
Income	Number of returns		105,337	,	8,919 7,895	18,141 12,541 12,541 9,002	10,110	10,066 2,185 1,533 227	53	47,068 44,194 10,066 4,009		93,857	,	11,245	20,061	11,244	12,804	15,776 2,626 3,115 391	23	40,794
income	Amount (Thousand dollars)		452,741	ſ	4,646 9,638 25,201	50,226 39,764 49,721 41,152	62,537	83,264 27,889 35,090 13,375	5,720	89,711 193,174 83,264 86,592		481,106	1	4,880 7,872 20,188	62,761	48,759	74,296	119,619 33,646 72,808 20,996	9,436	72,100
Taxable income	Number of returns	Pennsylvania	106,724	1	9,904	18,141 12,541 12,943 9,002	011,01	10,066 2,185 1,533	53	48,053 44,596 10,066 4,009	setts	96,945	1	11,245 8,188 11,387	20,061	11,244	12,804	15,776 2,626 3,115 391	23	43,882
Number of	L	1	308,496	*	9,820 20,352 18,284 31,863	46,343	27,978	28,971 7,445 5,573	172	128,336 137,206 28,971 13,983	er, Massachusetts	261,463	1	14,558 12,028 23,829 19,641	37,873	27,575	40,556	61,901 9,460 12,075 1,582	321	91,273
Total	of Sur	Wilkes-Barre-Hazleton,	328,977	*	11,045 29,898 21,680 31.863	48,313 49,544 37,862 24,777	27,978	29,552 7,744 5,870 854	192	144,561 140,161 29,552 14,703	Worcester,	275,185	ı	14,558 13,386 27,115 23,693	40,026	28,539	40,556	63,131 9,559 12,503 1,685	360	101,158
Adjusted	a 2 2	W	1737,766	<u>*</u>	5,214 25,063 25,169 50,349	87,483 81,326 84,133 66,916	91,064	115,645 36,657 44,990 15,355	6,779	1190,114 323,438 115,645 108,569		753,511	ı	8,237 15,717 29,883 40,649	99,780	76,409	112,934	187,221 45,218 92,814 25,652	11,352	154,638
Nimber	+2 10		68,187	*	8,659	15,329 8,840 9,948 6,993	6,170	8,647 1,769 1,342 202	20	24,216 31,952 8,647 3,372		54,525	Ī	8,970	7,421	8,155	6,913	14,239 2,561 2,786 381	78	12,284
Number			129,845	*	8,595 15,711 9,482 14,324	19,567 14,790 12,943 9,002	011,01	10,066 2,185 1,533	53	68,925 46,845 10,066 4,009		115,750	I	14,361 10,845 12,438 11,781	20,259	11,244	12,804	15,776, 2,626 3,116 391	23	62,685
x after ta	Amount (Thousand dellers)		116,878	ı	555	4,283 6,371 10,794 10,727	9,367	22,579 12,334 19,993 7,565	4,923	8,027 37,258 22,579 49,014		214,117	ı	532 {	7,338	6,480	7, 124	17,216   42,094   42,094   42,094   42,094   42,094   42,041   42,	11,233	006'6
Income tax after credita	Number of returns		121,313	1	14,017	9,954 11,549 16,924 17,318	10,835	17,033 5,517 3,595	99	38,025 56,627 17,033 9,628		140,863	1	, 9,915 519,002	10,394	11,048	8,462	15,187 28,156 8,383 6,756	219	37,309
Income	Amount (Thousand dollars)		598,754	1	4,161	27,064 39,182 65,216 67,329	55,710	129,514 65,362 82,146 21,872	10,887	53,542 227,437 129,514 188,261	Jersey	941,193	1	3,742	44,859	40,319	42,599	97,524 236,128 103,654 147,725 43,947	23,923	62,570
Taxable income	Number of returns		123,480	ı	14,017	9,954 11,746 16,924 17,318	10,835	17,033 5,517 3,595 398	99	39,995 56,824 17,033 9,628	, and New	141,338	ı	- 9,915 11,002	16,394	11,580	8,462	15,187 28,214 8,383 6,756	220	37,309
Number of	other than age and blindness	Wichita, Kansas	371,381	*	10,311 30,614 12,337 12,497	18,961 31,410 44,253 68,522	39,008	65,912 21,069 11,876 1,454	324	87,505 183,193 65,912 24,771	e, Maryland	465,252	(*)	13,928	9,319	38,656	28,487	246,793 108,103 32,017 24,760 2,813	735	95,533
Total	of ms	Wich	387,176	*	12,281 34,554 15,883	19,552 31,410 44,647 69,507	39,008	66,824 21,211 12,535 1,499	358	100,117 184,572 66,824 35,663	Wilmington, Delaware, Maryland	481,428	*	15,715	9,501	38,656	28,487	28,453 109,112 32,510 25,720 2,979	811	105,301
Adjusted	e 22		1974,378	*	2,371	45,147 70,396 108,230 131,339	96,033	201,371 92,191 104,106 26,407	12,619	121,353 405,997 201,371 245,657	Wilming	11,424,123	*	3,630 9,365 14,320 33,361 40,467	31,085	72,426	71,998	145, 280 248, 637 143, 090 189, 648 53, 972	30,305	1119,748
Nimber	+2 m		84,935	*	2,055	14,917 \	8,865	16,511 5,268 3,109 372	88	15,102 44,468 16,511 8,854		98,444	(÷	7,107	312,915	8,368		11,207 26,280 8,185 6,119	185	11,458
Number			144,758	*	9,129	9,954	30,835	17,033 5,517 3,595 3,595	8 8	59,893 58,203 17,033 9,629		171,066	*	11, 105 10, 216 13, 515 13, 515	7,168	11,048		28,214 28,214 8,383 6,756	222	65,934
	Adjusted gross income classes		Total	No adjusted gross income	Under \$600 \$500 under \$1,000 \$1,000 under \$2,000 \$3 000 under \$2,000 \$3 000 under \$2,000	\$,000 under \$5,000 \$5,000 under \$5,000 \$6,000 under \$7,000 \$7,000 under \$8,000	\$8,000 under \$9,000	\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000	\$100,000 under \$200,000 \$200,000 or more	Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more.		Total	No adjusted gross income	Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	\$4,000 under \$5,000	\$5,000 under \$7,000.	\$8,000 under \$9,000	\$9,000 under \$10,000. \$10,000 under \$20,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	\$100,000 under \$200,000	Returns under \$5,000

and "Sources of Data, Description of the Sample and Limitations of the Data." Footnotes at end of table. See text for "Explanation of Classifications and Terms"

Table 42. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS --Continued

[Taxable and nontaxable returns]

						'	nu	ividual R	eturi	12/1307	• ;	ola	ie ai	iu i	Metropolit	all Aleas			
tax after	Amount (Thousand dollars)		155,758	1	1,171 1,891 4,221	4,530 7,760 8,884 12,980	14,657	15,798 40,948 11,141 16,611 8,819	4,166	11,812 60,078 40,948 42,920			7,745,357	1	340 27,883 64,659 128,271	191,730 250,141 281,992 312,962 319,682	349,134 1,454,292 775,051 1,457,329 836,875	524,593	412,884 1,513,913 1,454,292 4,364.268
Income tax coredits	Number of returns		167,023	1	16,927 9,304 13,275	10,561 13,569 14,163 17,738	18,949	15,962 28,675 4,511 2,880 419	79	50.066 80.381 28.675 7,901			5,437,492	1	48,943 374,321 358,182 438,370	474,082 494,821 439,635 412,208 371,026	344.014 1,017,731 324,759 279,250 44,539	11,223	1,693,898 2,061,704 1,017,731 664,159
іпсоще	Amount (Thousand dollars)		837,695	'	8,222 12,699 26,283	28,389 48,222 54,826 78,372	89,707	95,036 233,896 57,671 67,758 23,964	3,790	75,593 366,163 233,896 162,043			34,695,593	1	2,435 197,679 444,916 827,053	1,191,752 1,531,682 1,691,320 1,854,607 1,881,229	2.016,409 8.099,018 3,952,795 6.031,538 2,352,220	1,170,217	2,663,834 1 8,975,246 8,099,018 1 14,957,495
Taxable	Number of returns	Ohio	168,271	,	16,927 10,290 13,275	10,561 13,767 14,163 17,738	18,949	15,962 28,738 4,511 2,880 419	79	51,053 80,579 28,738 7,901		7 Jersey	5,479,192	į	49,941 386,865 369,761 447,093	478,991 496,260 440,052 412,998 371,026	344,014 1,017,873 324,759 279,380 44,559	11,230	1,732,650 2,064,349 1,017,873 664,320
Number of exemptions	other than age and blindness	Youngstown-Warren, (	538,802	(*	13,769 35,016 22,284 23,442	34,378 44,336 39,701 57,753	76,582	58,150 102,743 16,272 10,605 1,660	255	130,711 276,521 102,743 28,827		hwestern New	15,633,289	18,376	316,010 290,975 787,915 766,904 925,642	1,060,810 1,231,579 1,108,620 1,130,759 1,149,020	1,125,767 3,441,032 1,109,366 966,931 153,113	36,729	4,166,632 5,745,743 3,441,032 2,279,882
Total	number of exemptions	Youngsto	555,327	*	14,756 38,173 24,257 27,389	35,364 45,323 40,688 57,950	76,977	58,545 103,969 16,900 10,919 1,764	291	141,960 279,483 103,969 29,915	•	New York-Northwestern	16,516,895	20,937	323,975 303,307 930,011 896,208 1,022,002	1,138,436 1,294,412 1,161,543 1,183,712 1,191,347	1,152,518 3,517,774 1,140,251 1,017,827 166,038	40,934	4,634,879 5,983,532 3,517,774 2,380,710
Adjusted	income (Thousand dollers)		11,347,592	*	3,960 34,593 32,113 51,392	55,803 89,810 92,128 131,977	161,768	152,719 339,634 76,272 83,542 27,995	10,441	1176,463 628,402 339,634 203,093		Ž	153,585,214	281,179	107,266 193,300 842,404 1,144,701 1,716,034	2,264,871 2,787,386 2,872,941 3,086,974 3,156,882	3,282,245 12,269,028 5,530,693 7,960,824 2,990,694	1,506,651	16,187,396 15,186,429 12,269,028 19,942,361
Number	of joint returns		117,082	(*)	6,120	\$ 9,229 \$,056 10,216 12,607	17,764	15,962 28,224 4,297 2,726 394	201	15,756 65,605 28,224 7,497	8.8		3,153,998	4,241	5,608 9,890 64,911 89,514 115,395	166,902 198,750 222,553 260,371 268,374	268,255 882,596 292,295 250,903 39,868	9,827	456,464 1218,302 882,596 596,636
Number	of returns		196,414	(*)	13,769 23,614 12,659 14,261	11,919 15,938 14,163 17,738	18,949	( 15,962 28,738 4,511 2,880 2,880	13	77,025 82,750 28,738 7,901	Consolidated Areas		6,333,857	8,304	297,926 244,107 564,220 461,544 490,942	501,462 508,060 442,682 413,003 371,443	345,210 1,019.646 325,103 279,869 44,621	11,280	2,568,506 2,080,399 1,019,646 665,306
me tax after credits	Amount (Thousand dollars)		83,615	1	931 1,047 2,077	4,772 3,344 6,758	11,692	23,922 6,303 13,056 5,272	2,684	8,827 21,794 23,922 29,072	Standard Consc		3,505,068	1	164 14,527 29,101 50,187	89,640 120,950 146,588 164,278 181,642	200,684 838,277 392,769 574,928 323,629	180,780 196,925	183,617 814,144 838,277 1,669,030
Income	Number of returns		89,052	'	11,232	10,507 8,723 10,130	12,722	16,584 2,445 2,165 278	50	35,945 31,575 16,584 4,948	St		2,590,896	,	22,702 192,443 147,400 162,356	205,990 203,631 201,349 203,364 209,347	193,062 566,011 159,204 104,108 15,476	3,428	730,889 1,010,752 566,011 283,244
Income	Amount (Thousand dollars)		770,340	'	6,835 7,540 13,528	30,205 22,530 42,764	70,878	136,180 32,259 53,100 15,255	5,795	58,107 136,172 136,180 109,881		ar	16,630,492		1,157 101,244 198,996 322,025	552,409 721,586 853,084 963,427 1,075,956	1,165,110 4,671,437 2,006,431 2,351,734 883,365	390,716	1,175,830 4,779,162 4,671,437 6,004,063
Taxable	Number of returns	la	90,042	1	12,217 7,375 6,831	10,507 8,723 10,130	12,722	16,584 2,445 2,165 2,165 283	50	36,930 31,575 16,584 4,953		ern Indiana	2,603,264	1	22,702 194,598 152,484 164,926	207,787 203,834 201,349 203,567 209,347	193,265 566,011 159,306 104,157 15,476	3,429	742,495 1,011,360 566,011 283,398
Number of exemptions	other than age and blindness	Pennsylvani	267,821	(*	28,868 20,298 11,835	18,161 38,774 29,204	46,521	56,336 8,870 7,397	138	79,565 114,499 56,336 17,421		Illinois-Northweste	7,623,649	11,937	132,135 157,501 342,383 306,282 339,185	429,114 429,114 487,289 591,854 736,033	646,051 2,006,382 569,528 388,421 57,187	11,561	1,697,069 2,890,342 2,006,382 1,029,856
Total	number of	York,	279,627	*	31,240	19,146 40,744 29,605	46,521	56,529 9,143 7,566 1,077	157	88,249 116,871 56,529 17,978	•	Chicago, Illino	8,002,491	15,540	139,690 175,448 403,416 368,936 374,655	447,652 454,175 504,566 614,568 751,241	655,245 2,035,087 582,105 402,278 61,264	12,942	1,925,338 2,979,794 2,035,087 1,062,272
Adjusted	(Thousand dollars)		1689,681	<u></u>	\$ 26,524 27,532 23,648	{ 47,494 54,177 70,639	112,464	192,951 42,002 64,428 15,354	6,866	1124,926 237,279 192,951 134,525		Chi	124,601,916	237,900	41,274 105,356 392,980 479,464 639,672	953,485 1,144,496 1,325,728 1,538,982 1,787,823	1,825,595 6,836,884 2,694,793 2,942,270 1,032,860	454,924	12,574,330 7,622,623 6,836,884 7,568,079
Number	of joint returns		65,243	(*	6,410	\$ 7,454 8,723 9,145	12,722	16,068 2,308 2,090 268	67	13.864 30,590 16,068 4.721			1,559,877	2,756	4,592 8,981 33,040 38,009 44,536	60,602 69,321 81,292 122,831 163,385	154,313 512,497 149,229 96,296 14,240	3,069	192,517 591,142 512,497 263,721
Number	of returns		104,308	Ţ.	21,537 10,732 7,032	10,507	12,722	16,584 2,445 2,165 283	10	50,210 32,560 16,584 4,954			2,985,571	6,623	121,814 131,878 268,114 193,772 181,257	212,203 207,355 204,692 204,701 210,324	193,265 566,077 159,306 104,207 15,507	3,439	1,115,662 1,020,336 566,077 283,496
	186868 HICE		Total	Ne adjusted gross income	Under \$500 \$100 under \$1,000 \$1,000 under \$3,000 \$3,000 under \$1,000 \$3,000 under \$5,000	\$4,000 under \$5,000. \$5,000 under \$0,000. \$c,000 under \$7,000. \$7,000 under \$8,000.	\$5,000 under \$4,000	\$5,000 under \$10,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000	Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more.			Total	No adjusted gross income	Under \$600. \$1000 under \$1,000. \$1,000 under \$5,000. \$3,000 under \$5,000.	\$4,000 under \$5,000 \$5,000 under \$7,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$3,000 under \$9,000	\$9,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000 \$200,000 or more	Returns wick \$5,000 under \$10,000   1,020,336   591,142   7,622,623   2,979, Returns \$5,000 under \$10,000   566,077   512,497   6,836,882   2,035, Returns \$15,000 or mare   283,496   263,721   7,568,079   1,062, 1,062

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data,"
(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. \*
\*Lefizet gross income less deficit.
\*Deficit.\*
NOTE: Detail may not add to total because of rounding.

Table 43. -NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

				Additionsl	exemptions				Exempti	ons for taxpa	yers' depen	dents			
125 largest standard metropolitan statistical	Number of	Total number of	Number of exemptions	ior taxpay	ers age 65	M.m.han		exemptions for living a	or children t home	Exemptions for not living	r children at home	Exemptio	ns for Darents	Other exem	ptions
areas and standard corbolidated aleas	returns	exemptions	for taxpayers	Number of returns	Number of exemptions	returns	exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of xemptions
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(32)	(13)	(14)	(15)
Total	43,372,143	118,074,508	67,528,999	3,931,833	5,011,849	20,294,036	45,469,714	17,974,477	42,526,512	418,859	731,049	1,236,430	1,300,653	664,266	911,503
Akron, Ohio Albany-Schenectady-Troy, New York Albuquerque, Rew Mexico	235,879 257,521 96,861	686,612 676,223 299,212	389,531 394,105 160,124	20,975 24,511 8,886	30,488 31,827 10,272	108,140 108,912 53,514	264,618 249,634 128,674	101,511 99,842 47,963	256,511 239,243 122,593	1,628	3,027 2,184 (*)	3,504 6,149 3,571	3,558 6,208 3,681	1,497	1,522 2,000 1,754
Alenvar-Bethlehem-Easton, Pennsylvanna and New Jersey. Anaheim-Santa Ana-Garden Grove, California	217,256	618,935	346,607 781,804	20,191	27,042 55,450	109,931	245,280	100,188	232,148 554,056	1,373	2,390	6,437	7,425	1,934	3,318
Atlanta, Georgia Augusta, Ceorgia and South Carolina	457,235 63,510	1,192,472	701,720 104,551	5,150	34,921	35,592	455,759	195,108 32,765	71,730	(*)	14,820	8,168 (*)	(*)	8,118	9,940
Austin, iraas Recrisfield, California Baltimore, Maryland	103,542	326,217 1,957,127	171,070	6,406 57,956	9,474	42,408 60,408 332,739	144,668	51,955 300,469	128,381	3,063	4,293	1,694	1,694	3,695	10,299 20,780
Baton Rouge, Louisians Beaumont-Port Arthur-Orange, Texas Rimphanton, New York and Pennsylvania	97,571	295,938	158,315 169,316 142,763	7,814	9,896 8,091	52,517	127,315	46,133	118,905	***	£\$\$	3,005	3,005 (*)	2,266	2,272
Birmingham, Alabama Boston, Massachusetts	219,169	605,116	365,706	14,225	18,185	115,510	221,156	100,427	200,668	(*) 6,313	(*) 11,843	7,475	7,844	7,238	12,086
Bridgeport, Connecticut. Buffalo, New York. Canton. Onto	153,423	421,024	242,526 733,260 191,845	16,277	23,653 58,536 9,938	68,130 205,025 56,881	154,845	187,877	150,671	(*) (*) (*)	(*) 3 <b>,</b> 999 (*)	3,249	9,254	(*) 5,700 (*)	(*) 7,242 (*)
Charleston, South Carolina	89,407	296,905	148,492	(*)	(*)	60,578	139,517	37,055	129,612	<b>:</b> ::	:£:£	(*)	(*)	4,484	5,722
Charlotte, North Carolina	124,432	260,178	207,919	7,869 8,003	10,416	45,207	139,432	62,115 37,966 1.058,719	131,410 80,591	(*) 1,669 30.699	(*) 1,684 46,213	4,749 3,526 89,288	5,069	2,436	2,080
Cincipal, Ohio and Kentucky and Indiana.	503,899	1,424,724	789,527	45,700	56,446	232,197	578,740	214,304	552,286	7,997	11,724	16,383	17,072	3,231	7,022
Columbia, South Carolina.	108,823	321,251	175,816 98,501	(*)	(*)	59,911	137,038	51,494	125,555	**	£*	₹*	**	6,712	9,779
Columbus, Ohio	316,471	883,974	505,332	7,206	23,382	155,899	348,944	141,914	32',601	(*)	11,782	(*)	(*)	3,382	3,411
Davenbort-Rock Island-Woline. Town and Illinois	123,073	344,251	196.187	12,421	15,869	53,269	132,169	230,860	127,958	1,343	1,412	13, 202,	14,198	4,548	579,0
Dayton, Ohlo. Lenver, Colorado.	284,611	807,225	462,230	16,328	21,522	142,735	322,462	130,385	306,904	5,001	5,924	3,977	3,007	4,594	4,527
Des Moines, Iowa. Detroit, Michigan.	104,051	279,272	162,072	7,081	8,148	47,360	109,014	45,586	106,844	(*)	(*) 25,104	(*)	(*) 44,9432	(*) 23 <b>,</b> 330	(*) 32,331
Duluth-Superior, Minnesota and Wisconsin.	98,163	279,436	169,811	89,468	10,790	74,429	108,633	39,529	98,802	2,286	(*) (*)	10,292	13,266	2,056	3,038
Erle, PennSylvania Evanille, Indiana and Kentucky Flint, Michigan	128,538	228,475 228,475 423,117	128,058 219,841	(*) (*) 14 <b>,</b> 720	(*) (*) 21 <b>,</b> 398	41,539	93,377	37,086 66,785	130,212 88,748 168,118	£\$\$	***	3,0%	3,046	1,358	2,424 1,534 (*)
Fort Lauderdale-Hollywood, Florida	176,185	483,813	283,422	36,123	54,904	71,232	145,385	62,456	135,208	3,128	3,619	3,143	3,215	2,504 (*)	3,343
Fort Worth, Texas	246,368	384,225	412,633	15,100	18,310	120,456	148,185	112, 524 59,028	248,519	2,511	5,588	3,908	4,000 8,909 8,23	1,471	(*)
Grand Rapids, Michigan	193,502	561,619	303,369	13,657	17,634	93,780	240,616	86,114	232,221	2,721	3,412	2,888	888	200,	960
Greenbox Orther Cont. For all Carolina Greenville, South Carolina. Harrisburg, Pennsylvania.	109,103	299,956 425,779	169,508 253,206	13,179	7,155	55,902	123,295	72,968	150,541		(*************************************	3,312	3,336	4,548	7,368
Hartiord, Connecticut	239,941	584,016	357,114 294,363	9,446	39,010 12,036	92,147 88,325	187,498	81,307 78,206	195,217	(*)	(*)	5,429	7,414	4,686	3,736 3,986
Houston, Texas. Huntington-Ashland, West Virginia, Kentucky, and	621,545	1,818,139	1,012,932	30,439	30,959	335,800	764,006	314,532	737,211	4,799	7,782	6,981	7,503	9,489	015,11
Unlu Indianapolis, Indiana Jackson, Missisippi.	372,609 78,222	1,069,669	596,941	29,606 6,093	10,261 36,170 7,516	189,443	436,557	166,990 166,990 36,312	76,289 403,983 88,010	(*)	(*) 11,456 (•)	10,831	12,120	5,659	8,997
Jacksonville, Florida	159,330	445,050 578,301	251,487	9,880	13,503	84,792	177,976	75,407	162,556	**	<b>*</b> (*)	4,603	4,782	4,654	8,992
Johnstown, Pennsylvania Kansas City, Missouri and Kansas	453,244	1,298,361	134,889	(*) 50 <b>,</b> 442	(*)	40,464	98,373	36,238	93,991	(*)	(*)	(*)	(*) 8,732	(*) 6,106	(*) 6,252
Knoxville, Tennessee	121,329	315,920	190,843	7,385	99.992	58,088	115,085	52,099	106,933	2,403	2,403	1,225	1,231	7,360	4,517
Lansing, Michigarywania Little Rock-Morth Little Rock Arkness	124,329	359,826	199,961	9,506	11,671	60,872 59,046	148,194	57,013	142,893	1,585	790 (*)	- OF	(*) 3.074	E	
Lorain-Elyria, Ohio. Los Angeles-Low Beach, California.	85,851	262,325	142,565	4,802	6,989	1,233,587	112,770	43,804	111,751	(*)	(*)	(*)	(*)	(*)	(*) 71 <b>,</b> 889
Footnotes at end of table. See text for "Explanation of Classification and Terms"	ion of Class	ification and	Terms" and	"Sources of	Data, Descri	tion of the	Sample and L	1mitations o	f the Data.'						ĺ

Table 43, -NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS --Continued

				Additional	exemptions				Exempti	une for taxp	ayers' depen	dents			
125 largest standard metropolitan statistical	Number of	Total number of	Number of exemptions	for taxpaye or ov	rs age t5			xemptions for	r children k	exemptions for not living	or children at home	Exemptic dependent	ons for t parents	Other exem	ptione
greas and standard consolidated areas	returns		for taxpayers	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of xemptions
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)
Louisville, Kentucky and Indiana	278,376 90,222 233,095	773,225 242,698 685,683	447,192	20,889	29,001 7,458 115,508	132,617 38,798 138,578	296,817	121,353 35,100 113,091	279,663 87,728 271,911	3,359	8,547 8,389 3,186	3,691 (*) 8,604	3,816	4,215 1,189 14,757	4,791 1,204 21,589
Milvauke, Wisconsin	546,412	1,545,272	853,810	55,488 56,125	70,776	179,008 246,661	375,277 620,628	147,560 226,339	594,277	6,858 8,782	10,531	15,881	16,218 10,216	8,709 1,393	16,405
Minneapolis-St. Paul, Minnesota	648,166 114,414	326,915	1,009,547	54,928 4,985	71,061	281,281	132,473	267,205 55,079	701,040	(*)	(*)	1,977	7,569	3,443	3,577
Manuta, faminasce New Haven, Connecticut	130,638	337,627	202,242	15,973	20,005	54,371 177,105	115,380	47,120	107,682	1,426	12,875	3,620	7,001 4,013 4,694	2,205 2,205 8,613	2,205 2,205 11,992
New York, New York Newark, New Jorsey Newark New Jorden	4,603,416	11,866,870	1,100,487	76,180	96,501	2,166,794	770,618	1,770,790	3,875,483	24,242	36,150	28,549	303,475	12,308	106,341
Newport ressampton virgina Newport ressampton Virgina Oklahoma City, Oklahoma	217,608	566,205 566,205	352,968	14,372	17,971	46,327 123,429 102,278	277,510	104,034	250,985 218,508	(*) 2,306 3,195	(*) 7,412 4,221	(*) 9,638 2,533	(*) 9,663 2,728	(*) 7,452 (*)	(*) 9,450 (*)
Cmebla, Nebraska and Jowa (Planda, Plotida Paterson-Clifton-Passaio, New Jersey Pensaoola, Florida Pensaia, Florida	175,394 133,155 507,115 72,884	495,435 394,309 1,357,818 218,526 354,376	283,806 215,482 785,474 126,138	22,607 14,047 52,335 (*)	29,282 17,954 70,850 (*)	70,622 231,518 44,077	182,346 160,630 501,434 86,205	66,762 65,253 197,079 38,452	172,429 154,657 462,536 80,496	(*) (*) (*) (*)	***	(*) 2,563 26,959 4,506	(*) 2,566 27,542 4,507	2,288 2,084 2,084 (*)	5,505 2,103 7,008
Philadelphia, Pennsylvania and New Jersey. Phoenix, Arizona. Pittsburgh, Pennsylvania.	1,758,588	4,666,008 921,672 2,317,393	2,698,631 505,362 1,349,280	150,170 20,407 77,729	188,907 27,812 103,641	767,689 164,816 378,752	1,772,846 388,440 864,036	665,919 149,172 342,401	1,648,732 363,468 822,431	12,519 (*)	24,696 (*) 7,691	57,550 7,212 24,198	58,391 7,248 25,361	31,701	41,027 41,027 15,984 8,553
Portland, Oregon and Washington. Providence-Partucket-Warwick, Rhode Island and Massachusetts.	342,728	899,123	532,400 486,622	33,572	39,056	153,096	326,679	140,430	310,667	3,241	6,315	5,940	7,321	3,487	3,700
Reading, Pennsylvania	102,527	256,673	161,735	10,134	11,025	42,842	83,907	41,317	82,362	*	*	*	*	*	*
Hichmond, Virginia Rochester, New York Rockford, Illinois Sacramento, California	176,194 314,623 91,831 275,985	439,018 843,789 242,179 794,289	260,088 476,039 140,833 444,620	13,684 21,142 10,337 20,613	15,701 26,278 11,793 27,146	82,200 138,235 38,276 144,188	161,228 339,650 89,207 322,405	74,638 124,976 34,906 126,527	152,452 320,947 85,131 299,819	(*) 2,959 (*) 4,021	(*) 5,864 (*) 6,437	2,952 8,361 1,821 7,953	2,967 9,486 1,827 9,162	3,167 1,938 (*) 5,687	4,348 3,353 (*) 6,986
St. Louis, Missouri and Illinois Salt Lake City, Utah San Arronio, Texas San Arronio, Texas San Bermarian-Rayerside-Ontario, California San Olego, California	822,038 163,959 225,388 340,796 376,093	2,263,833 498,547 641,722 993,759 1,150,245	1,282,962 270,987 355,450 556,865 619,572	77,996 13,024 15,639 29,209 35,689	94,072 15,797 21,485 41,163	372,428 86,026 118,957 177,643	886,645 210,674 264,758 395,466 482,704	333,873 79,986 104,465 161,889 178,414	836,456 200,964 248,540 376,279 443,420	7,647 1,991 1,448 2,608 8,681	15,228 2,718 2,738 3,048 18,978	17,016 2,065 7,967 7,716 10,316	17,626 2,065 8,010 7,792 11,568	13,894 1,983 5,077 5,429 5,828	17,335 4,926 5,470 8,346 8,738
San Francisco-Cakland, California San Jose, California Scranton, Pennsylvania	1,222,447 363,902 85,383	3,159,203 1,020,384 199,564	1,868,136 581,969 127,132	124,405 24,513 8,692	31,662	526,597 180,955 30,158	1,134,960 405,399 62,018	475,900 165,987 28,030	1,068,209 385,160 59,852	21,165	32,446 10,613 (*)	21,405 6,902 (*)	24,208 6,994 (*)	8,126 2,485 (*)	10,098 2,633 (*)
Seatile-Everett, Washington	93,157	256,136	830,555 146,947 156,160	42,881 5,555 7,597	53,004	228,623 47,185	503,621 102,322	210,803	481,854 94,388	3,073	9,424 5,113 (*)	2,193	6,081 2,399 (*)	(*) (*)	(*) (*)
Spokane, Washington Springfield-Chicopee-Holyoke, Massachusetts and	94,735	266,985	153,158	16,845	20,029	43,114	93,797	37,820	86,426	3,257	5,334	<b>E</b>	<b>*</b>	<b>*</b>	*
Connecticut. Stockton, California. Syracuse, New York.	178,528 96,385 198,987	507, 688 283, 863 560, 117	278,492 160,714 307,012	23,761 16,837 15,656	31,775 22,534 18,858	75,874 42,957 98,799	197,417 100,615 234,248	67,400 39,012 87,019	185,586 92,548 220,889	***	£££	3,363 (*) 8,188	3,466 (*) 8,238	2,708 (*) 2,009	3,700 (*) 3,179
Tacoma, Washington. Tampa-5t. Petersburg, Florida. Toledo, Ohio and Michigan. Trenton, New Jersey.	235,265 235,265 210,908	353,631 823,909 633,654 285,344	206,629 488,189 369,956 171,063	7,643 57,036 18,309 8,448	9,647 74,737 23,775 9,979	58,944 129,562 102,400 51,570	137,354 260,972 239,813 104,297	56,166 117,529 94,762 42,935	133,277 243,796 229,719 95,372	2,158 3,401 1,221 (*)	3,303 5,622 2,683 (*)	(*) 4,842 4,230 5,224	(*) 4,880 4,235 5,329 (*)	(*) 3,791 2,188 3,348	(*) 6,675 3,177 3,506
Tules, Oklahoms Ultica-Rome, New York Washington, D. C., Maryland, and Virginia west Palm Beach, Florida	171,789 116,531 1,008,189	470,883 323,792 2,613,185 250,766	287,516 183,902 1,494,862 145,498	20,170 6,454 89,205 19,033	27,314 8,489 113,274 22,716	78,553 52,864 462,598 38,370	156,048 131,400 1,004,231 82,426	72,291 49,533 396,972 35,641	149,486 127,953 920,322 78,258	13,990 (*)	(*) (*) 25,207 (*)	1,979 2,391 31,733 (*)	1,996 2,498 33,161 (*)	2,608 (*) 19,901 (*)	(*) (*) 25,542 (*)
Wilkes-Barre-Hazleton, Pennsylvania Wilkes-Barre-Hazleton, Pennsylvania Wilmington, Delaware, Maryland, and New Jersey Worcester, Massachusetts York, Pennsylvania	129,845 171,066 115,750 104,308	328,977 481,428 275,185 279,627 555,327	229,693 199,055 269,511 170,277 169,551 314,483	15,974 15,068 12,159 12,346 10,292	20,794 20,475 16,117 13,722 11,806	54,470 82,982 37,654 48,909	141,688 109,441 195,741 91,186 98,269 224,319	44, 811 76, 514 35, 967 42,038	136,820 99,131 187,795 89,491 90,399	(*) (*) (*) (*)	**************************************	(*) 8,027 4,300 (*) 3,548 5,945	8,027 4,404 (*) 3,548 6,006	* * * * * * * * * * * * * * * * * * *	(*) (*) (*) (*) 4,323
STANDARD CONSOLIDATED AREAS New York-Northeastern New Jersey	6,333,857	16,516,895	9,540,885	674,216	871,486	2,972,755	6,092,407	2,461,700	5,512,770	30,730	48,817	365,815	386,878	114,510	143,943
Chicago, Illinoia-Northwestern Indiana	2,985,571	8,002,491	4,557,160	295,010	372,842	335,838	3,066,489	1,157,420	2,850,565	35,732	56,078	95,770	100,327	49,915	59,519

See text for "Explanation of Classifications and Terms" and "Sources of Oata, Description of the Sample and Limitations of the Data."
(\*) An saterisk in a cell denotes that the estimate is not shown separately because of sampling variability. However, the data are included in the appropriate totals.

#### CLASSIFICATIONS

## Adjusted gross income classes

The amount of adjusted gross income reported by the taxpayer on his return was generally the basis for classifying data by size of income. Returns with deficit and those on which income and loss were equal were classified as having ''No adjusted gross income'' and appear as a separate class.

#### Marital status

The five marital classifications were:

- (1) Joint returns of husbands and wives,
- (2) Separate returns of husbands and wives,
- (3) Returns of heads of household,
- (4) Returns of surviving spouse, and
- (5) Returns of single persons not head of household or surviving spouse.

Marital status was usually determined as of the last day of the tax year, If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, he was considered to be single for the entire year. Each of the above is described under a separate heading.

#### Regions and States

State classifications were based on the district code given each return in the Internal Revenue Service district or regional service center in which it was filed. Districts, or groups of districts, were identical with State boundaries, except that the District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. However, District of Columbia returns were coded separately based on the street address and zip code shown on each return. The Office of International Operations had charge of returns with addresses outside the 50 States. These included returns from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which are shown in the State statistics under "Other areas."

Each of the seven Internal Revenue Regions was composed of a group of districts, as shown by the map in section 5, and each had a service center in which returns filed with the service center or through the district offices were processed.

National totals in the State and regional tables differed slightly from those presented elsewhere because of dif-

ferences in computing the national and district sampling weights used to derive the statistics.

# Returns with standard deduction or with itemized deductions

This classification of returns was basically determined by the presence or absence of nonbusiness itemized deductions.

Returns with itemized deductions were Form 1040 returns which had positive adjusted gross income against which the taxpayer claimed itemized nonbusiness deductions in computing his taxable income. A relatively few returns which showed no deductions were also classified as itemized deduction returns. This was because when married persons filed separate returns and all of their itemized deductions were claimed on one of the returns, the other spouse was required to file the same type of return even though no deductions were claimed.

Standard deduction returns included the following:

- (1) All Form 1040A returns,
- (2) Form 1040 returns with adjusted gross income under \$5,000 on which the income tax was determined from the ''tax table'', and
- (3) Form 1040 returns with adjusted gross income of \$5,000 or more on which the taxpayer elected to use the 10 percent or minimum standard deduction.

Returns with 'No adjusted gross income' were classified as standard deduction returns in years prior to 1961. Subsequently, these returns were classified separately and excluded from both the standard and itemized deduction tables.

# Taxable and nontaxable returns

Taxability or nontaxability was determined by the presence or absence of income tax after credits. Many nontaxable returns showed an amount of self-employment tax or tax from recomputing prior year investment credit; however, these taxes were disregarded for purposes of this classification.

# Standard metropolitan statistical areas

A taxpayer's post office address and the Internal Revenue district code assigned to his return were the bases for a return's inclusion in one of the 125 standard metropolitan statistical areas listed in text table 5.1 of section 5. These 125 areas conformed to the 1967 definitions developed by the Bureau of the Budget, and had the largest

populations, within the 50 States, based on the 1960 Census.

# Taxpayers age 65 or over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were 65 or more. Whether one or two exemptions were claimed, the return was considered a return of a taxpayer age 65 or over.

# EXPLANATION OF TERMS

# Adjusted gross income

This amount was the result of reducing gross income from all sources subject to tax by deductions such as the following:

- (1) Ordinary and necessary expenses of operating a trade or business.
  - (2) Employee business and moving expenses,
- (3) Expense deductions attributable to rents and royalties,
- (4) Expenses for education required to maintain salary, status, or present employment,
- (5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
- (6) Deductible losses from sales of capital assets and other property,
- (7) Deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss,
  - (8) Net operating loss deduction, and
- (9) Contributions to a retirement fund by the self-employed.

A deficit in adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

# Alternative computation of tax

Under the alternative computation, half the excess of net long-term capital gain over net short-term capital loss was included in taxable income and tax before credits was 50 percent of the excess plus an amount calculated by applying the normal tax and surtax rates to the balance of taxable income. The effect was to tax long-term capital gains at a maximum rate of 25 percent and all other income at regular rates.

This method of income tax computation was available to taxpayers with a long-term capital gain in adjusted gross income and whose taxable income, including capital gains, exceeded \$52,000 on joint returns and returns of surviving spouse, \$38,000 on returns of head of household, or \$26,000 on single returns or on returns of married persons filing separately. These were the points at which the combined normal tax and surtax marginal rates on the different rate schedules exceeded 50 percent.

#### Business net income or loss

The following sources of income or loss were included here:

- (1) Business or profession,
- (2) Farm,
- (3) Partnership, and
- (4) Small Business Corporation.

Each is described under separate heading.

# Business or profession net profit or net loss

This source was reported by individuals who were proprietors of a business or members of a profession and who did not elect to be taxed as a corporation. When there were two or more proprietorship businesses operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from all business activities. The proprietor was required to exclude dividends and other investment income from business profits and to include them instead with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and therefore not allowed as a business deduction in computing net profit. The carryover of a prior year net operating loss was not considered a business expense but was offset instead against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in *Statistics of Income--U.S. Business Tax Returns*.

# Capital gain distributions received

These distributions included the following:

- (1) Long-term capital gains designated by regulated investment companies or mutual funds (either distributed as capital gain dividends or undistributed and retained by the company though credited to shareholders), and
- (2) Long-term capital gain distributions of real estate investment trusts.

A taxpayer was entitled to a refundable credit of 25 percent of any undistributed capital gains retained by a regulated investment company or mutual fund. This represented the tax paid by the company, but deemed paid by the taxpayer. See "tax withheld by regulated investment companies."

# Credit on 1968 tax

This credit, requested on Forms 1040, was that part of the overpayment on 1967 tax which the taxpayer specifically requested be credited to his estimated income tax for 1968.

# Dividend exclusions from adjusted gross income

A taxpayer could exclude up to \$100 of eligible dividends from adjusted gross income. On joint returns, the

maximum exclusion was \$200 if both husband and wife received eligible dividends, each excluding up to \$100 against his respective dividend income. For a further explanation of eligible dividends see "Domestic and foreign dividends received."

#### Dividends in adjusted gross income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income. Also included were amounts of domestic dividends (after exclusion) from Forms 1040A.

For further explanation see "Domestic and foreign dividends received" and "Dividend exclusion."

## Domestic and foreign dividends received

Domestic and foreign dividends received included--

- (1) Dividends eligible for exclusion consisting of--
- (a) Dividends from domestic corporations received directly, or indirectly as beneficiaries of income from estates or trusts, or as partner's share of partnership net profit, together with
- (b) the distribution of earnings of a proprietorship that elected to be taxed as a corporation or a partner's share of such distribution from a partnership that elected to be so taxed.
- (2) Dividends not eligible for exclusion consisting of dividends from--  $\,$
- (a) foreign corporations, China Trade Act corporations, exempt farmers' cooperatives, real estate investment trusts, and
- (b) corporations doing business in possessions of the United States, if 80 percent or more of their gross income was derived from U. S. possessions and 50 percent or more from the active conduct of a business in U. S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies or nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Also excluded were so-called dividends on deposits or withdrawable accounts in mutual saving banks, cooperative banks, savings and loan associations, and credit unions.

# Employee business expenses

An employee was allowed a deduction in the computation of adjusted gross income for business expenses incurred in connection with his employment. Expenses which qualified included:

- (1) cost of travel, meals, and lodging while away from home in the performance of service as an employee,
- (2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,
- (3) business transportation costs, other than commuting, and
- (4) outside salesman's expenses of soliciting business for his employer.

If the employee accounted his deductible expenses to his employer, he was not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses. Likewise, he was not required to

show the expenses on the tax return except those expenses in excess of the reimbursement.

Certain employee business expenses, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as an itemized deduction in the computation of taxable income.

#### Estates and trusts income or loss

This was the beneficiaries' share of fiduciary income from any estate or trust. Income from estates and trusts included amounts required to be distributed and amounts credited to a beneficiary's account from current year fiduciary income, whether or not actually received by him. It also included his share of any accumulation distribution made by the fiduciary of a complex trust which distributed income accumulated in prior tax years. The beneficiary's share of these distributions was reduced by his share of depletion and depreciation before reporting the net amount as part of adjusted gross income.

The taxpayer also excluded from estate or trust income his share of dividends, interest, and gains or losses from sales of capital assets and other property. Such income was reported on the tax return on the separate lines provided for this purpose. A loss from an estate or trust was allocated to the beneficiary only upon termination of an estate or trust which had a net operating loss carryover or a capital loss carryover, or for its last tax year had deductions (other than for exemptions and charitable contributions) in excess of gross income.

Additional information on estate and trust income can be found in *Statistics of Income--1965*, *Fiduciary*, *Gift*, and *Estate Tax Returns*.

# Excess social security taxes withheld

If more than \$290.40 of social security (FICA) tax was withheld in 1967 from an employee because he worked for more than one employer, the excess could be taken as a refundable credit against the employee's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

# Exemptions

In the computation of taxable income, a \$600 deduction was allowed for each exemption claimed. An exemption was allowed for each taxpayer shown on a return (on joint returns husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

Additional exemptions were allowed for a taxpayer or spouse who was either age 65 or over or who was blind before the close of the taxable year. Exemptions were also allowed for qualified dependents who had less than \$600 gross income and who received more than half their support from the taxpayer.

The total number of exemptions shown in this report includes a duplication of exemptions for certain individuals. These individuals were--

- (1) dependents who had less than \$600 gross income, but filed a return to obtain a refund of tax withheld on wages, and
- (2) dependents under 19 years of age or students who were required to file a return because their gross incomes were \$600 or more.

These individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

# Farm net profit or net loss

This source was reported by individuals who were proprietors of a farm and who did not elect to be taxed as a corporation. When there were two or more proprietorship farms operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from farm business activities.

Farm business costs and expenses were deductible from gross farm business receipts in arriving at farm net profit or loss. Gain from sales of livestock held for breeding purposes and of land with unharvested crops were reported on the separate schedule for sales of property (schedule D) and were not reflected in farm net profit or loss.

Additional information on farm receipts and expenditures can be found in *Statistics of Income--U.S. Business Tax Returns*.

# Foreign tax credit

A credit against income tax was permitted for foreign taxes paid only if nonbusiness deductions were itemized and the foreign tax was excluded from those deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid. Amounts in excess of the limitation could be carried over for use incomputing the credit for other years.

# Heads of household

These returns were filed by certain persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. This classification was available only to unmarried persons, married persons legally separated, or persons married to nonresident aliens.

A special tax rate schedule was provided for head of household which gave approximately half the benefit of the joint return sheedule.

# Health insurance premiums

For tax years beginning after December 31, 1966, one-half the cost of medical insurance up to \$150 was fully

deductible as a medical expense without regard to the 3 percent limitation which limited deductible medical expenses to those in excess of 3 percent of adjusted gross income. The remaining one-half cost plus any excess over \$150 was deductible as a regular medical expense. A deduction for health insurance premiums paid could be claimed only if a taxpayer itemized his deductions. Text table 2.4 of section 2 presents statistics relating to the deduction.

# Income averaging

The income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a reduction of the over-all amount of tax due. An eligible individual could choose this computation if his averagable income for the year was more than \$3,000. "Averagable income" was the amount by which "adjusted taxable income" exceeded 133-1/3 percent of "average base period income" (the average of taxable income with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operates to tax a part of the unusually large amount of income (the averagable income) at the same lower tax rate which applies to the first one-fifth of such averagable income.

The income averaging computation could apply to all types of taxable income except net long-term capital gains, income from gifts or inheritances, or wagering income. See schedule G, income averaging, reproduced in the section on "Forms and Instructions," for an explanation of the computation involved.

## Income subject to tax

For returns with normal tax and surtax, the income subject to tax was "taxable income." For returns with alternative tax computation, the income subject to tax was either:

- (1) Taxable income, when that amount exceeded onehalf the excess net long-term capital gain over net shortterm capital loss, or
- (2) One-half excess net long-term capital gain over net short-term capital loss when that amount equaled or exceeded taxable income.

#### Income tax after credits

Income tax after credits was derived by deducting statutory credits from income tax before credits. It did not include self-employment tax or tax from recomputing prior year investment credit.

# Income tax before credits

This was the tax liability computed on taxable income based on:

- (1) The regular combined normal tax and surtax including tax from the optional "tax tables,"
  - (2) Alternative tax, or
- (3) Tax computed using the income averaging provisions.

#### Interest received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts.

#### Investment and other income

The following sources of income were included for purposes of table 1.7 and table 9 in section 1:

- (1) Dividends in adjusted gross income,
- (2) Interest received,
- (3) Rent,
- (4) Royalty, and
- (5) Estate and trust net income or net loss.

Each is described under separate heading.

#### Investment credit

The investment credit applied against income tax was 7 percent of a taxpayer's qualified investment in certain new and used depreciable assets, chiefly machinery and equipment, with a useful life of 4 years or more. Qualified investment was defined as cost or basis reduced by:

- (1) one-third if the useful life was at least 6 years but less than 8 years, or
- (2) two-thirds if the useful life was at least 4 years but less than 6 years.

Total qualified investment was limited to \$50,000 for used property and was reduced by 4/7 if the investment was in public utility property. Income tax against which the credit was applied was first reduced by the foreign tax and retirement income credits. If the amount of tax remaining was more than \$25,000, the credit could not exceed \$25,000 plus 50 percent (25 percent before March 10, 1967) of the tax liability over that amount. Amounts in excess of this limitation could be carried over (or carried back) for a prescribed number of years to be claimed as a credit.

There was a suspension of the investment credit, with certain exceptions, for property constructed or acquired between October 10, 1966 and March 9, 1967 which limited the credit to the first \$20,000 of investment made during that period.

#### Itemized deductions

Itemized deductions from adjusted gross income could be taken only on Form 1040 returns. Included were deductions for contributions, interest paid, taxes, medical expenses, and other deductions for which no specific line or schedule was provided on the return. Such other deductions included unreimbursed casualty and theft losses, alimony payments, child care expense, educational expense, and certain expenses connected with the taxpayer's employment.

#### Joint returns of husbands and wives

These were either returns on which a married couple reported their combined income or returns of married couples where only one spouse had income but exemptions for both were claimed. Generally, the filing of a joint

return resulted in a tax saving because of 'income splitting' which was automatically provided for in the joint return tax rate schedule.

# Marginal tax rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax. Since it applied to income in excess of a specified amount, the marginal rate varied from taxpayer to taxpayer according to the "upper limit" of this taxable income. For example, if a joint return showed taxable income of \$11,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicates tax as \$2,190 plus 32 percent of the excess over \$10,000. The marginal tax rate in this case is 32 percent. See also the example in the text in section 3 -- Tax Computation and Tax Rates.

# Moving expense deduction

An employee could deduct in the computation of adjusted gross income reasonable expenses incurred in moving from his old residence to his new residence at his new place of employment. Expenses deductible included those for moving household goods and personal effects, and the cost of transportation, meals, and lodging of the taxpayer and members of his household en route to his residence.

In order for a taxpayer to qualify for the deduction:

- (a) his new place of work had to be at least 20 miles further from his former residence than was his old principal place of work; and
- (b) he must have been employed on a full-time basis for at least 39 weeks during the 12-month period immediately following his arrival in the general location of his new place of work. If at the time of filing he had not yet met this test, he could claim the deduction but the amount of the deduction was reportable as income in the next tax year if he subsequently failed to qualify. Otherwise, he could claim the deduction on an amended return after actually meeting the test.

If the employer reimbursed moving expenses, any excess reimbursement should have been included in the taxpayer's gross income. If the reimbursement was less than the expense, the taxpayer deducted the difference. If the reimbursement equaled the expenses, neither item had to be reported.

See the text and text table 2.1 of section 2 for additional information on the moving expense deduction.

# Nonhighway Federal gasoline taxes

A credit could be claimed by any individual for Federal taxes paid on:

- (1) gasoline used--
  - (a) on a farm for farming purposes,
  - (b) other than as fuel in a highway vehicle,
- (c) in furnishing scheduled common carrier public passenger land transportation along regular routes.
- (2) lubricating oil used other than in a highway motor vehicle.

The credit was combined with other prepayments on the tax return and any amounts in excess of income tax liability were refundable.

# Nonspecified refundable taxes withheld

Refundable credits for nonhighway Federal gasoline tax or tax withheld by regulated investment companies which the taxpayer did not specifically identify were tabulated under this classification. Such credits were combined with other prepayments on the tax return, and any amounts in excess of the income tax liability were refundable.

#### Nontaxable distributions received

Generally, these amounts were distributions by corporations to stockholders which were not out of earnings and profits, but which represented a return of capital. Such distributions were nontaxable to the extent that they did not exceed the cost of the stock. If they did exceed cost, the distributions were treated as short-term or long-term capital gains depending on the length of the time the stock was held. Return of partnership capital may, to some extent, be reflected in these amounts and was treated similarly.

#### Normal tax and surtax

The income tax imposed upon taxable income subject to normal tax and surtax rates was divided into a:

- (1) Normal tax of 3 percent of taxable income, and
- (2) Surtax levied on a scale graduated in relation to size of taxable income.

To facilitate computation, the normal tax and surtax rates were combined in the tax tables furnished to the public.

# Ordinary gain from sales of depreciable property

Included here was that portion of gain not eligible for treatment as a capital gain (under section 1231) from sales of depreciable property specified in sections 1245 and 1250 of the Internal Revenue Code.

The depreciable property to which section 1245 applied was (1) personal property other than livestock, whether tangible (such as machinery and equipment), or intangible (such as patents or copyrights), and (2) other tangible property including certain realty other than buildings and their structural components, if it was an integral part of certain specified business activities, or which constituted research or storage facilities used in connection with such activities. The business activities qualifying were manufacturing, production, or extraction, or the providing of transportation, communication, electrical energy, gas, water, or sewage disposal services.

The depreciable property to which section 1250 applied was real property not already covered by section 1245. In general, this property consisted of buildings or their structural components in the case of tangible property, or represented leaseholds of land, in the case of intangible property.

The amount of gain on dispositions of property under sections 1245 and 1250, treated as ordinary gain generally depended upon the amount of depreciation claimed on the asset although other factors were also considered in the case of section 1250 dispositions.

Under section 1245, the amount of gain treated as ordinary income was based, generally, on depreciational lowed or allowable after 1961.

Under section 1250, the amount of gain treated as ordinary gain was based, in general, on the depreciation allowed or allowable after 1963. But this "depreciation recapture" was further qualified so that if the property was held for more than 1 year before it was disposed of, ordinary gain was reduced to the difference between the depreciation computed under some accelerated method, and the depreciation computed assuming the straight-line method. If the property was held more than 20 months, the "recapture" was further reduced to a proportion of this difference until, when the property was held for 10 years, the "recapture" as ordinary gain was not applicable at all.

# Other sources of income (or loss)

Included here were such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which no entry was provided on the return form.

Taxpayers were required to apply any deduction for business net operating losses, against "other income." In general, these amounts represented prior year losses of proprietors, partners, and shareholders of electing Small Business Corporations that exceeded the adjusted gross income of the loss year.

#### Other tax credits

"Other tax credits" included (1) the credit for taxfree covenant bonds, allowed only if nonbusiness deductions were itemized, and (2) the "throwback tax credit," whether claimed on a standard or itemized deduction return.

The credit for tax-free covenant bonds was for the tax paid on the bond interest by the issuing corporation for the owners. Bonds with a tax-free covenant were issued prior to 1934 and provided that the corporation pay part of the income tax on the interest usually at the rate of 2 percent.

The throwback tax credit was the recipient's pro rata share of taxes paid by a complex trust in preceding tax years which would not have been payable by the trust had the trust in fact distributed income currently to the beneficiaries instead of accumulating it before distribution. Thus, income tax paid on accumulation distributions deemed distributed in prior years was not refunded to the trust but was allowed as a credit against the income tax liability of the recipients.

Credits in excess of the total tax were treated as an overpayment and as such were refundable.

# Other taxpayments

This item included credits for the following taxpayments:

- (1) Excess social security taxes withheld,
- (2) Nonhighway Federal gasoline tax,
- (3) Tax withheld by regulated investment companies,
  - (4) Nonspecified refundable taxes withheld. Each is described under separate heading.

# Overpayment

An overpayment of tax occurred when the sum of the tax withheld, payments on declaration of estimated tax, and refundable taxpayment credits, exceeded the combined income tax after credits, self-employment tax, and tax from recomputing prior year investment credit.

Overpayments on Form 1040A gave rise to a refund. Overpayments on Form 1040 could be refunded or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax, or taken partly as a refund and partly as a credit against estimated tax. See text table 3.5 in section 3.

# Partnership net profit or net loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association, that did not elect to be taxed as a corporation. The taxpayer's profit or loss from such a partnership was his share of the ordinary income or loss of the enterprise together with payments made to him as a salary or for the use of capital. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the combination of all his shares.

The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, and interest on tax-free covenant bonds. The partner's share of each of these items was reported by him in its respective source of income on the return form.

Additional information for partnerships can be found in Statistics of Income U. S. Business Tax Returns.

# Payments on 1967 declaration of estimated income tax

Such payments were reported on Form 1040 returns. The payments received with the 1967 Declaration of Estimated Income Tax, Form 1040ES, also included any credit which was applied against the estimated tax by reason of an overpayment of the 1966 tax liability. See Form 1040ES reproduced at the end of this report for an explanation of the requirements for filing.

#### Pensions and annuities

Pensions and annuities represented the taxable portion of amounts received during the year. The full amount of a pension or annuity received by a retired employee who contributed nothing toward the cost was taxable. If the recipient contributed to the cost, methods were provided for computing the nontaxable amount to be excluded. The method used depended upon the type of pension or annuity but, in general, was designed to estimate the portion of receipts that represented recovery of recipient's cost.

# Refund

A refund of tax included all overpayments on Form 1040A and that part of overpayment on Form 1040 not applied by the taxpayer as a credit to the next year's estimated tax. Tax refunds could be requested in cash or

United States Savings Bonds, Series E, (with any excess over the bond price being refunded in cash). When bonds and cash were both checked on the return, the refund was made entirely in cash. The refund had to be at least \$18.75 before the bond election could be made.

#### Rent net income or loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property.

# Retirement income credit

A credit for 'retirement income,' as discussed in section 4, was allowed an individual if he received 'earned income' of more than \$600 in each of any 10 calendar years prior to the tax year for which the credit was computed.

Retirement income for taxpayers under 65 years of age was defined as pension and annuity income received under public retirement systems. Retirement income for taxpayers age 65 or over was defined as all pension and annuity income plus dividends in adjusted gross income, interest, and gross rents.

Two methods were provided for computation of the credit:

- (1) Under the general rule, the tentative credit was 15 percent applied to the lesser of retirement income received during the year or \$1,524 for each qualified retiree (on joint returns, if each spouse met the past earnings and current retirement income requirements, the total retirement income limitation for both was \$3,048) reduced by amounts of earned income and by social security, railroad retirement, or other tax-exempt pensions.
- (2) An alternative method was available if a husband and wife filed a joint return, were both age 65 or over, and at least one met the earned income requirement. This method provided a \$2,286 limitation on the base of the tentative credit which also was reduced by earned income and tax-free pension and annuity payments excluded from gross income.

Earned income was defined, in general, as salaries, wages, and other compensation for personal services rendered with certain adjustments based on the tax-payer's age as follows:

- (1) Taxpayers 62 years of age were required to reduce the maximum amount of retirement income for credit computation by earned income in excess of \$900.
- (2) Taxpayers age 62 but under 72 were required to reduce the maximum by 50 cents for every dollar earned in excess of \$1,200 but less than \$1,700. Earned income in excess of \$1,700 reduced the maximum dollar for dollar.
- (3) Taxpayers 72 years of age or older had no reduction for earned income.

The actual credit, however computed, could not exceed the income tax reduced by credits for foreign taxes and for tax withheld at source on tax-free covenant bond interest.

# Retirement income in adjusted gross income

Included here were pensions and annuities, interest, dividends, and rent net income or loss. This amount included the income of both husband and wife even though only one was eligible for the retirement income credit.

# Retirement income in schedule B

Included here were pensions and annuities, interest, dividends, and gross rents shown in part V of schedule B (Retirement Income Credit Schedule). This amount included only income of taxpayers eligible for the retirement credit and therefore will not equal retirement income in adjusted gross income.

# Royalty net income or loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents, copyrights on literary works, trademarks, formulae, and so on.

# Salaries and wages (gross)

Gross salaries and wages were amounts of compensation for personal services prior to adjustments for excludable sick pay and certain expenses connected with employment. Also included were commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g., merchandise, accommodations, property, etc. Excluded were tax-exempt portions of salaries and wages earned abroad.

#### Sales of capital assets

Net short-term gain or loss.--Gains and losses from sales or exchanges of capital assets held 6 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current year transactions were combined with--

- (1) any capital loss carryover from 1959-1963,
- (2) any short-term capital loss carryover from 1964-66, and
- (3) any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss.--Gains and losses from sales or exchanges of capital assets held more than 6 months were considered to be long-term. To obtain the net long-term gain or loss, gains and losses from current year transactions were combined with--

- (1) any net long-term gain or loss received from partnerships or fiduciaries,
- (2) any capital gain distributions of regulated investment companies, mutual funds and real estate investment trusts.
- (3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders, and
- (4) any long-term capital loss carryover from 1964-66.

Short-term capital loss carryover.--This carryover was the unused portion of any net capital loss sustained from 1959-1963 and any net short-term loss sustained since 1963 which exceeded the loss year's net capital gain or the \$1,000 maximum net capital loss deduction.

Long-term capital loss carryover.--This carryover was the unused portion of net long-term loss sustained since 1963 which exceeded the loss year's net short-term capital gain or the \$1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

Net gain.--In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss and the resultant gain if long-term was reduced 50 percent. The amount of net gain in adjusted gross income conformed to one of several conditions, namely, (a) on certain returns, 50 percent of the excess net long-term gain over net short-term loss, (b) on returns with only a net long-term gain, 50 percent thereof, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) on other returns, the entire excess of net short-term gain over net long-term loss.

Net loss.—In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of(1) the capital loss, (2) taxable income (adjusted gross income if the "tax table" was used) computed without regard to capital gains and losses and the deduction for personal exemptions, or (3) \$1,000.

For additional information on capital gains and losses, by asset type, see Statistics of Income--1962, Supplemental Report, Sales of Capital Assets Reported on Individual Income Tax Returns.

# Sales of property net gain or loss

Included here were the following sales of property:

- (1) Net gain or loss from sales of capital assets,
- (2) Ordinary gain from sales of depreciable property, and
- (3) Net gain or loss from sales of property other than capital assets.

Each is described under separate heading.

# Sales of property other than capital assets, net gain or loss

The amount included in adjusted gross income resulted from sales or exchanges of property which either were not capital assets or were not treated as capital assets. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. In contrast to capital gain or net loss, gain or loss from these transactions were included in their entirety in computing adjusted gross income. Losses on sales or exchanges of small business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders; however, this

ordinary loss was limited to \$25,000 on separate returns and \$50,000 on joint returns.

## Self-employed pension deduction

In general, all self-employed individuals who were subject to self-employment tax were eligible for this deduction which was based on self-employment earnings. These individuals could contribute to a qualified retirement plan and deduct such contributions in computing adjusted gross income.

For purposes of the deduction, self-employed individuals were separated into employees and owner-employees. Owner-employees were proprietors, or partners who owned more than 10 percent of either the capital interest or the profits interest in a partnership. If an owner-employee wished to participate in a retirement plan, all of his employees (excluding part-time and seasonal employees) with 3 or more years of service must also have been included in the plan. An owner-employee might contribute annually to a pension plan 10 percent of his earnings or \$2,500, whichever was less. The deduction itself was limited to 50 percent of the contribution but could not exceed \$1,250.

Self-employed individuals other than owner-employees were not bound by the \$2,500 limit on contributions, but they were subject to the same limitations on the amount of the deduction.

See section 2 and text table 2,2 for additional information on the self-employed pension deduction.

#### Self-employment tax

This tax was reported by each individual who had self-employment earnings of at least \$400 derived from a proprietorship and from his share of partnership profits even if these enterprises elected to be taxed as corporations. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions such as investment income, capital gain or loss, net operating loss deduction, and casualty losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1967 was \$6,600 reduced by any wages on which social security tax had been withheld by an employer. The maximum self-employment tax payable was \$422.40 based on the 6.4 percent rate in effect for that year. Nonrefundable income tax credits could not be applied against this tax.

#### Separate returns of husbands and wives

These were returns of married persons, each of whom filed a return independent of his spouse and reported only his own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income but elected to use this classification. Returns with community income divided between husband and wife were included here.

# Sick pay exclusion

An employee was allowed to exclude from salaries and wages, income received under an employer-provided wage

continuation plan for periods of absence due to injury or sickness.

If an employee received over 75 percent of his weekly rate of wages for absence due to injury or sickness, there was a 30 day waiting period before the exclusion was available. The amount to be excluded thereafter was limited to a rate not to exceed \$100 a week.

If an employee received 75 percent or less of his weekly rate of wages, the waiting period was only 7 days, but the exclusion for the first 30 consecutive days of absence was limited to a rate not to exceed \$75a week. After 30 days the weekly rate of exclusion was increased to \$100 a week. The waiting period applied whether the employee was sick or injured, unless he was hospitalized for at least 1 day during the period of absence, in which case, the waiting period was waived.

# Single returns

These were returns of unmarried persons who did not qualify as head of household or surviving spouse.

#### Small Business Corporation profit or loss

Net income or loss of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each shareholder.

To qualify as a Small Business Corporation, a company had to be a domestic corporation with no more than ten shareholders, each of which was an individual (or an estate) and no one of which was a nonresident alien. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. Also, it could not receive more than 20 percent of its gross receipts from Personal Holding Company income (rent, royalties, interest, annuities, and gains from sales or exchanges of stock and securities), and could not receive more than 80 percent of its gross receipts from sources outside the United States.

The income of the Small Business Corporation shown in this report is the amount taxable to shareholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the shareholders and is included in the statistics for net gain or loss from sales of capital assets. Shareholders were allowed to deduct their share of the corporate losses from other forms of individual income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

More detailed information on Small Business Corporations can be found in *Statistics of Income--U. S. Business Tax Returns and Statistics of Income--Corporation Income Tax Returns*.

#### Standard deduction

A taxpayer was allowed a standard deduction in lieu of itemizing his deductible personal expenses. The taxpayer elected the larger of the regular 10 percent standard deduction or the minimum standard deduction introduced in 1964. The "regular" deduction was 10 percent of adjusted gross income, and the minimum deduction was \$200 (\$100)

for married taxpayers filing separately) plus \$100 for each allowable exemption. In neither case could the deduction exceed \$1,000 (\$500 for married taxpayers filing separately). If married and filing separately, both taxpayers had to elect the same type of standard deduction.

Taxpayers who selected the so called "optional tax table to compute their tax did not report an amount for standard deduction, since the deduction was already built into those tables. For these taxpayers, standard deduction, using one of the two methods explained above was derived for the statistics based on the amount of tax reported.

# Statutory adjustments

These were certain adjustments to gross income allowed as deductions in arriving atadjusted gross income. Included here were the following:

- (1) Sick pay exclusion,
- (2) Self-employed pension deduction,
- (3) Employee business expense deduction, and
- (4) Employee moving expense deduction.

Each is described under separate heading.

# Surviving spouse

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding tax years, who had not remarried, and who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse. However, the deceased spouse could not be claimed as an exemption, except for the year of death.

#### Tax credits

Included here were the following credits applied against income tax:

- (1) Retirement income credit,
- (2) Investment credit,
- (3) Foreign tax credit, and
- (4) Other tax credits.

Each is described under separate heading.

# Tax due at time of filing

"Tax due" was reported on returns where the tax withheld and the payment on declarations of estimated tax (together with other prepayment credits reported with them) plus the income tax credits were insufficient to cover the total of income tax before credits, self-employment tax, and tax from recomputing prior year investment credit. The balance of tax due was payable when the return was filed.

# Tax from recomputing prior year investment credit

The investment credit provisions of the law included a so-called "recapture rule" which required taxpayers to

pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life used in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its estimated useful life, the tax for the year of disposal was increased by the difference between the credit originally allowed and the credit that would have been allowed if the computation had been based on a shorter useful life. Unless a credit was refundable it could not be applied against this tax.

# **Taxpayments**

These payments were, in effect, made before the return was filed and were applied against tax liability. They included the following:

- (1) Tax withheld,
- (2) Excess social security taxes withheld,
- (3) Credit for nonhighway Federal gasoline tax,
- (4) Tax withheld by regulated investment companies,
- (5) Nonspecified refundable taxes withheld, and
- (6) Payments on 1967 declaration of estimated tax. Taxpayments in excess of total tax were refundable.

#### Tax rate schedules

The three tax rate schedules designed for individual income taxpayers were for:

- (1) Joint returns and returns of surviving spouse,
- (2) Separate returns of husbands and wives and returns of single persons not head of household or surviving spouse, and
  - (3) Returns of heads of household.

Reproductions of these schedules can be found in section 8--Forms and Instructions.

# Tax savings due to income averaging

In this report the amount of tax savings is the difference between the tax resulting from the income averaging computation, usually shown on schedule G, and the amount of tax that would result if the income averaging provisions were not used.

## Tax withheld

Tax withheld represented amounts deducted by employers from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method in determining the amount to be withheld. Both methods were based on graduated withholding rates ranging from 14 percent to 30 percent.

### Tax withheld by regulated investment companies

The shareholder's share of net long-term capital gain realized by a regulated investment company but not actually distributed is identified as such by the company in a written notice mailed to the shareholders. The shareholder is entitled to a credit for the 25 percent tax paid by the company for use in computing his income tax for the year.

#### Taxable income

Adjusted gross income minus deductions (standard or itemized) and personal exemptions equalled taxable income which was shown on most returns. The following returns did not require that taxable income be reported as such, and the methods by which this figure was determined for statistical purposes were as follows:

- (1) "Tax table" returns (Forms 1040 and 1040A with adjusted gross income of less than \$5,000) by taking account of the factors built into the "tax tables," it was possible to estimate taxable income on these returns by,
- (a) Using the mid-point of the income bracket of the tax table into which the taxpayers adjusted gross income fell as the amount of adjusted gross income,
- (b) Providing either the 10 percent standard deduction based on the mid-point or the minimum standard deduction of \$200 (\$100 for married persons filing separate returns) plus \$100 for each exemption and,
  - (c) Allowing \$600 for each exemption claimed.
- (2) Form 1040A returns with adjusted gross income of \$5,000 under \$10,000 taxable income was computed by,
  - (a) Using the total income reported,
- (b) Deducting either the 10 percent standard or, minimum standard deduction as explained above (both are

limited to \$1,000 or \$500 in the case of a separate return) and,

(c) Allowing \$600 for each exemption.

#### Total deductions

This classification included personal deductions, both standard and itemized.

#### Total dividends and other distributions

Included here were the following dividends and other distributions:

- (1) Capital gain distributions received,
- (2) Nontaxable distributions received, and
- (3) Domestic and foreign dividends received.

# Total tax liability

Total tax liability was the sum of:

- (1) Income tax after credits, plus
- (2) Self-employment tax, plus
- (3) Tax from recomputing prior year investment credit.

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#### SOURCES OF DATA

Individual income tax data were estimated from a sample of unaudited tax returns. Forms 1040 and 1040A. filed by citizens and residents during the calendar year 1968 in the service centers and district offices of the Internal Revenue Service and with the Director of International Operations in the National Office. The sample was designed to represent all returns processed by the Internal Revenue Service for the calendar year 1968, with the exception of returns with accounting periods ending prior to 1962. The great bulk of the returns processed in 1968 represented 1967 income year returns. Office of International Operations (OIO) returns with an accounting period ending prior to January 1, 1967 are classified as prior-year delinquents. Returns from the seven regions (except OlO) with an accounting period of 1962 or later are not separated from 1967 returns and are no longer classified as prior-year delinquents.

Prior-year delinquent returns and returns covering an income year other than 1967 were included in the statistics for the purpose of 'covering' data for 1967 returns that were filed after December 31, 1968. It was felt that the characteristics of 1967 returns filed after 1968 could best be represented by previous year returns filed during 1968.

All returns filed except tentative and amended returns were subjected to sampling. However, returns with no information regarding income and tax were included in the sample for the purpose of making the sample count comparable with the count of returns filed, but were excluded from the published tables.

An individual income tax return was required of (1) every citizen, resident alien, and bona fide resident of Puerto Rico under 65 years of age (including minors) who had \$600 or more of gross income for the year, (2) every citizen or resident 65 years or over who had \$1,200 or more gross income for the year, and (3) every person regardless of age or gross income who had self-employment income of \$400 or more during the tax year. Gross income, for purposes of filing, included income earned from sources outside the United States, even though the income was exempt from tax. However, in the case of individuals who were residents of Puerto Rico, gross income, for purposes of filing, did not include income de-

rived from sources within Puerto Rico except amounts received for services performed as an employee of the United States.

Individuals who had tax withheld from wages, but whose income was less than that required for filing, usually filed to obtain a refund of tax withheld, although they were not otherwise required to file.

Taxpayers had a choice of two return forms for reporting their income for 1967. Form 1040A, the card-form, was available to individuals who had less than \$10,000 adjusted gross income consisting of wages reported on withholding statements (Form W-2) and not more than \$200 of dividends, interest, and wages not subject to income tax withholding.

Table 7.1—NUMBER OF RETURNS BY TYPE OF DEDUCTION AND FORM OF RETURN: 1966 AND 1967

[Texable and nontexable returns]

Form of return, type of deduction and income class	1966	1967	Change, 1966 to 1967
	(1)	(2)	(3)
Grand total	70,160,425	71,651,909	1,491,48
With standard deduction, total	23,583,672	41,508,107 23,134,025 18,374,080	282,11 -449,64 731,75
With itemized deduction		29,774,420 369,384	1,214,22 -4,85
Standard deduction returns on which tax table was used	26,876,350	26,719,384	-156,96
Form 1040A	İ		
Total	1 ' '	18,436,774	-489,13
Under \$5,000\$5,000 or more	15,694,505 3,231,400	15,225,471 3,211,303	-469,03 -20,09
Form 1040			
Total	51,234,519	53,215,135	1,980,61
Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 or more	20,567,174 9,261,579	17,158,583 20,623,393 10,385,432 5,047,727	-102,01 56,21 1,123,85 902,56
/ith standard deduction, total	11,181,844 7,873,772 2,694,243	23,071,333 11,493,913 8,050,734 2,907,551 619,135	771,24 312,06 176,96 213,30 68,90
#ith itemized deductions, total. Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000. \$15,000 or more	5,704,517 12,693,402 6,567,336	29,774,420 5,295,286 12,572,659 7,477,882 4,428,593	1,214,22 -409,23 -120,74 910.54
With no adjusted gross income	374,240	364,384	-4,85

See text for "Explanation of Classifications and Terms" and "Sources of Data,

Description of the Sample and Limitations of the Data."

NOTE: Detail may not add to total because of rounding.

The Form 1040 is a two-page form with supplementary schedules. If an individual's income was entirely from salaries and wages, taxable dividends, interest or miscellaneous income reported on line 7 of page 2, he needed to file the principal two pages only. Individuals who had income from sources other than those listed above were required to report that income on supplementary schedules.

Forms 1040A filed for 1967 decreased by 0.5 million to a level of 18.4 million returns. Forms 1040 numbered 53 million, an increase of 2 million returns over 1966. As shown in table 7.1, these changes were accompanied by a decrease in returns with adjusted gross income under \$5,000 and an overall increase in returns with adjusted gross income of \$5,000 or more.

Reflecting the decrease in lower income returns and the continued upward shift in income distribution, tax table and minimum standard deduction returns declined while 10 percent standard and itemized deduction returns increased.

# DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

# Description of the Sample

The data presented for individual income tax returns for 1967 are estimates based on a stratified sample of all Forms 1040 and 1040A filed in the succeeding year. The total sample consisted of 343,848 returns, about 0.47 percent of the total number filed for the year.

#### Sample selection

Returns were grouped by type of return, presence or absence of business income, size class of adjusted gross income, and by the 58 district offices and the Office of International Operations, Washington, D. C. The sample design was adapted to fit the regular return sorting and grouping procedures employed by district offices and regional service centers to facilitate the processing of returns for revenue collection and audit purposes.

For sample purposes, the groups were combined in sample strata, primarily on the basis of adjusted gross income (deficit was also used) which correlates well with the principal income and tax characteristics being estimated. These sample strata are described in the stub of table 7.2. Also shown in table 7.2 are the number of returns filed in each stratum, the number of returns in the sample, the weighting factor, and the prescribed sampling rate.

For this year, the sampling strata are based upon adjusted gross income (AGI) including deficit, but are more numerous than in previous years. For example, in 1966, the non-business returns with AGI's of \$10,000 under \$50,000 were assigned to a single stratum. However, for 1967, returns of this type were classified into three strata with AGI sizes of \$10,000 under \$15,000, \$15,000 under \$20,000, and \$20,000 under \$50,000. These additional strata allow for use of a smaller sample size without significantly increasing the sampling variability of the estimates.

Table 7.2 —NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, WEIGHTING FACTOR AND THE PRESCRIBED RATE BY SAMPLING STRATUM, 1967

Sampling stratum (amounts of AGI)	Number of returns filed	Number of returns in sample	Weighting factor	Prescribed sampling rate
	(1)	(2)	(3)	(4)
Total·····	72,410,166	343,848	-	
Form 1040A	18,623,471	18,645	998 - 845	1/1,00
Form 1040, nonbusiness, total	44,188,287	174,133	_	
Under \$10,000 \$10,000 under \$15,000 \$25,000 under \$20,000 \$20,000 under \$50,000 \$100,000 or more	31,494,102 8,962,285 2,289,462 1,262,629 140,493 39,316	27,131 22,586 25,210 28,135	991.784 330.334 101.366 50.084 4.994 1.000	1/1,00 3/1,00 1/100 2/100 2/10 1/1
Form 1040, business, total	9,575,084	150,757	-	
Under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or more.	6,803,761 1,381,841 535,024 425,110 275,728 123,863 29,757	15,807 14,804 10,889 24,679	199.477 66.714 33.847 28.716 25.322 5.019 1.000	5/1,00 15/1,00 3/100 35/1,00 4/100 2/10 1/1
Form 1040, prior year delinquent, total	23,324	313	-	
Under \$50,000 \$50,000 or more	23,221 103	210 103	110.576 1.000	1/106 1/1

The sample was obtained by withdrawing returns from each stratum in accordance with the sampling rate for that stratum. In all seven Internal Revenue regions, selection of the sample was based on the individual's social security number. For the Office of International Operations (OIO), the returns were selected manually on the basis of account numbers assigned to the returns shortly after they are filed.

An intensive system of sample management and control was used to insure the selection of the prescribed sample and prevent any serious undercoverage. Sample controls were maintained on a district basis by the most detailed Internal Revenue Service groupings.

#### Estimation procedure

Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns filed in each sampling stratum by the number of sample returns received from that stratum. For instance, the "weighting factor" of 998.845 for Form 1040A returns was obtained by dividing the total number of returns filed, 18,623,471, by the number of returns in the sample, 18,645. The primary sources of data on total number of returns in each sampling stratum were counts made and submitted by the district offices or regional service centers showing the number of Form 1040 and 1040A returns filed during the calendar year 1968.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in table 7.2, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 728,000 returns were excluded from the tables because they showed no income information, (2) returns were classified in the proper adjusted gross income size class regardless of the sampling strata to which they were assigned in the field offices, and (3) weights were rounded.

One set of weighting factors was used for national tabulations, and separate sets, one for each Internal Revenue

Table 7.3—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION
LEVEL OF ESTIMATED NUMBER OF RETURNS, 1967

LEVE	L OF ESI	THATEU	NORIBER (	OF RETUR	113, 170	, 	
		Re	turns wit	h adjuste	d gross i	ncome	
Estimated number of returns	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				(Percent)			
1,000	(1) (1) (1) (1) 31.6 25.8	(1) (1) 25.8 18.2 14.9	31.5 22.3 14.1 10.0 8.1	16.7 11.8 7.4 5.3 4.3	15.5 10.9 6.9 4.9 4.0	6.3 4.5 2.8 2.0 1.6	No variab returns
20,000	22.4 20.0 14.1 10.0 6.3	12.9 11.5 8.2 5.8 3.6	7.0 6.3 4.5 3.1 2.0	3.7 3.3 2.4 1.7 1.0	3.5 3.1 2.2 1.5 1.0	1.4 1.3 0.9 0.6 n.a.	mility since are processe
500,000	4.5 3.2 1.4	2.6 1.8 0.8	1.4 1.0 n.a.	n.a. n.a. n.a.	n.a. n.a. n.a.	n.a. n.a. n.a.	all ed

Sample too small to yield reliable estimate of sampling variability.

n.a. - Not applicable since the estimated number of returns is greater than population estimates.

district, were used for State tabulations. The achieved sampling rates varied sufficiently among districts to warrant using district weights for State tables. As a result, the totals for 'United States' in the State tables show slight differences from the corresponding totals, based on national weights, shown in other tables of this report.

#### Limitations of the Data

#### Sampling variability

The relative sampling variability is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall.

"Upper limit" relative sampling variability estimates based on a special formula are shown in table 7.3 for frequency estimates in general. These percents are somewhat higher than those which would have been yielded by the standard formula. Column 1 of table 7.3 may also be used for data on returns not classified by adjusted gross income.

Frequencies and amounts considered subject to excessive sampling variability are not shown in the tables, although they are reflected in the appropriate totals. Where sampling variability was judged to be excessive, data in particular cells have been deleted or have been combined for a group of cells. The data were combined in such a manner that the combined sampling variability

was not excessive. Where deletions were made in tables, the applicable cells are noted with an asterisk(\*). Where combinations of data were made, the combined totals are presented alongside the bracketed cells to which they relate.

# Nonsampling errors

In processing returns for collection purposes and, later, in processing the sample of such returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. All the individual returns filed during 1968 were mathematically verified before they were made available for sample selection. However, corrections resulting from mathematical verification of the taxpayer's entries during revenue processing may not be reflected in the data tabulated since most of these corrections are not made on the returns themselves.

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, community property returns on which the "halving" of income was incorrectly computed, and returns with other obvious errors were edited and recording errors amended.

Quality of the basic data abstracted at the seven processing centers was controlled by means of a continuous sampling verification system. In order to provide measures of accuracy of the statistical processing and secure greater consistency among the processing centers, a subsample of the returns and abstract sheets were independently reprocessed in the Statistics Division. Data generated under this program were utilized to clarify the editing instructions and to inform the processing centers of the findings. Mechanical transcribing was verified by the process of repeat card punching and, prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items were maintained.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax law, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7.4 — INDIVIDUAL INCOME TAX RETURNS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SOURCES OF INCOME AND LOSS, EXEMPTION, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

				Relative samp	ling varia	bility base	d on amoun	ts (Percent	)		
	433	Adjusted	Salaries	Business or	profession	Fe	170	Par	tnership	Sales of ca	pital assets
Adjusted gross income classes	All returns	gross income	and wages (gross)	Net profit	Net loss	Net profit	Net loss	Net profit	Net loss	Net gain	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total	0.03	0.12	0.17	0.39	2.09	1.11	2.00	0.65	7.29	0.73	2.10
Taxable returns, total	0.15	0.14	0.18	0.41	1.99	1.28	1.81	0.60	+	0.63	2.11
Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	3.91 1.29 1.39 1.30 1.28	3.92 1.32 1.41 1.31 1.29	4.09 1.40 1.55 1.43 1.41	17·12 4·73 3·72 3·19 2·87	(*) 18.50 15.12 11.93 10.27	24.17 6.36 5.77 4.86 4.74	(*) 19.53 11.13 9.07 7.72	33.54 14.32 10.49 8.42 8.49	(*) (*) (*) (*) 30.97	(*) 12.09 9.68 13.16 8.28	25.21 17.66 14.73 12.78
\$5,000 under \$0,000. \$0,000 under \$7,000. \$7,000 under \$9,000. \$2,000 under \$9,000. \$9,000 under \$10,000.	1.25 1.25 1.34 1.45	1.28 1.25 1.26 1.34 1.46	1.39 1.34 1.34 1.43 1.55	2.95 2.97 3.13 3.31 3.45	8.17 9.27 12.85 9.49 12.79	5.40 5.37 6.62 6.21 7.00	7.03 7.36 7.52 8.84 10.96	7.16 7.19 7.38 6.76 6.91	24.26	8.95 8.70 8.97 8.47 9.18	12.46 11.98 10.68 12.06 11.55
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	0.08 0.11 0.08 0.15 0.02	0.10 0.13 0.14 0.17 0.03	0.15 0.21 0.30 0.42 0.04	0.95 0.93 0.66 0.69 (1)	4.47 5.14 5.16 5.22 (1)	2.45 3.12 3.06 4.28 (1)	4.54 6.26 4.99 4.11 (1)	2.15 1.93 1.16 0.83 (1)	10.65	2.73 2.05 1.25 0.95 0.04	3.56 2.66 1.52 1.05 0.08
\$500,000 under \$1,000,000	(1) (1)	(1) (1)	(1) (1)	(1) (1)	(1) (1)	(1) (1)	(1) (1)	(1)	(1) (1)	(1) (1)	(1)
Nontaxable returns, total	0.70	1.12	1.38	2.03	3.49	2.39	3.82	4.57		6.11	8 • 56
No adjusted gross income.  Under \$000. \$000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	3.02 1.42 1.78 1.75 2.25 3.08 3.93 3.69	2.40 1.60 1.80 1.79 2.27 3.09 3.94 3.18	9.15 3.66 2.17 2.74 3.20 4.29 5.25 5.10	13.33 6.96 4.90 3.38 4.07 4.98 6.59 5.30	4.09 19.62 17.88 19.17 13.63 14.84 20.56	25.14 6.18 5.27 4.02 5.08 6.72 7.17 5.27	5.33 13.31 14.89 9.25 10.62 13.84 27.02 11.71	18-33 (*) 17-78 11-80 10-96 14-18 14-49 7-43	(*) (*) (*) (*) (*) 29-20 (*)	10.45 (*) 23.99 24.81 9.08 10.33 17.63 7.90	24.38 25.26 30.86 20.59 18.41 20.99 25.22 17.04
Returns under \$5,000.  Returns \$5,000 under \$10,000.  Returns \$10,000 under \$15,000.  Returns \$15,000 or more.	0.32 0.43 0.08 0.06	0.49 0.45 0.10 0.07	0.55 0.49 0.15 0.16	1.28 1.30 0.95 0.43	3.31 5.01 5.53 2.15	1.80 2.45 2.40 1.99	3.47 3.62 4.61 2.70	3.77 3.04 2.14 0.63	22.20	5.25 3.86 2.70 0.47	6.08 5.10 3.54 1.21
		1		1	ampling var	iability (	Percent)-	Continued			
Adjusted gross income classes	Ordinary gain from sales of		roperty other	Dividends adjusted	in Inter		ons and uities	Rent	s	Royal	ies
	depreciable property	Net gain	Net loss	gross income	recei		xable rtion)	Net income	Net loss	Net income	Net loss
	(12)	(13)	(14)	(15)	(16)	) (	17)	(18)	(19)	(20)	(21)
Grand total	4.79	8.32	7.88	0.79	9 0	.74	2.04	1.58	3.20	3.15	30-51
Taxable returns, total	5.13	9.36	8.23			.77	2.39	1.71	2.26	3.28	7-47
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 34.54 (*) 24.20	(*) (x) (x) (x)	(*) (*) (*) 27-27	- 32.8; 10.9; 9.8; 10.0; 7 9.24	5 7 7 4	.03 .59 .83 .80	15.24 7.96 7.69 8.02	(*) 13.14 10.01 10.08 9.82	(*) 22.80 17.13 20.55 15.49	(*) 33.86 (*) 32.04 25.92	(*)
\$5,000 under \$5,000. \$7,000 under \$7,000. \$7,000 under \$3,000. \$2,000 under \$9,000. \$7,000 under \$10,000.	(*) 27.34 23.32 24.90 20.92	(*) (*) (*) (*) (*)	(+) (*) (+) 32+01 (*)	9.7° 9.7° 10.8° 1 13.4° 11.4°	4 7 4 0 4	.75 .65 .68 .61	9.58 9.74 12.82 12.42 14.22	10.68 11.12 10.04 11.13 11.49	15.48 10.05 10.91 11.93	24.44 22.63 29.95 (*) 31.66	(*) (*) (*) (* (*)
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	8.87 8.16 6.56 6.75	23.52 19.50 16.60 14.49	11.45 13.91 8.06 6.83 (1)	1.28	1 0	.54 .39 .97 .76 .04	4.89 4.69 3.30 2.83 0.02	4.11 3.70 2.18 1.82 (1)	4.06 4.40 4.06 3.44 0.12	9.44 8.51 5.96 4.05 0.01	(*) 23.95 15.33 10.72 ( <sup>1</sup> )
\$200,000 mder \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)		1) 1) 2)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)
Nontaxatle returns, total	12.70	10.11	14.00	-		-55	4.03	4.12	11-43	10.95	(*)
H) adjusted gross income Under \$0.00 \$1,00 inder \$1,000 \$1,00 inder \$2,000 \$2,000 inder \$3,000 \$3,000 under \$4,000 \$3,000 inder \$5,000 \$3,000 or nore	19.12 (*) (*) 29.00 (*) 28.27 (*) 20.55	(*) (*) (*) (*) (*) (*) (*) 18-73	19.58 (*) (*) (*) 28.81 (*) (*)	17.52 12.61 9.72	7 7 6 4 4 5 5 8 6 13	.71	30.42 17.50 6.29 6.41 10.00 16.08 23.41	10.85 14.24 11.02 6.12 8.70 13.77 21.74 15.71	19.59 (*) (*) 20.01 19.84 18.89 (*) 21.72	17.00 (*) 29.02 24.35 24.46 (*) (*)	14.02 (1) (1) (1) (*) (1) (1) (*)
Returns \$1,700 inder \$10,000 Petirns \$1,700 inder \$10,000 Petirns \$1.00 inder \$10,000 cetirns \$1.00 inder \$10,000	12.84 14.47 8.68 13	19.60 25.83 22.54 3.82	13.34 20.7e 11.73 5.03	3.37	2	.78 .05 .54 .o1	2.97 4.98 4.88 2.32	3.31 4.74 4.13 1.44	9.73 5.33 4.07 2.27	10.31 13.52 9.30 2.64	(*) (*) (*)

Forts te at + 1 if table.

Table 7.4—INDIVIDUAL INCOME TAX RETURNS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SOURCES OF INCOME AND LOSS, EXEMPTION, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

EXEMPTION, TAXABLE	E INCOME, A	TAX IT		JUSTED GROS						
					iability bas	sed on amount	s (Percent)-	-Continued	1	т
Adjusted gross income classes	Estates a	nd trusts Net loss	Small b corpor		Other sources	Sick pay exclusion	Moving expense deduction	Employee business expense	Self- employed pension deduction	Total deductions
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Grand total	2.32	12.30	1.77	o.85	3.68	5.00	5.76	1.79	3.82	0.18
Taxable returns, total	2.87	10.69	1.78	0.78	2.03	5.05	5.87	1.80	3-84	0.19
Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*) 26.39 (*) (*) 24.56	(*) (*) (*) (*)	(*) (*) (*) (*) (*)	(*) (*) (*)	(*) 14.96 17.88 19.60 16.04	(*) 31-08 24-78 24-17	(*) (*) (*) 28-23 34-91	(*) 20-71 17-25 11-52	(+) (+) (+) (+)	3.99 1.34 1.54 1.46 1.44
\$5,000 under \$0,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	28.38 24.43 33.75 24.72 31.85	(*) (*) (*) (*)	(*) (*) (*) (*)	(*) (*) (*) (*) (*)	13.91 10.97 12.14 12.32 17.79	17.63 19.27 16.77 23.15 18.39	19.63 21.43 21.48 23.01 19.98	8.57 8.64 7.29 7.83 9.46	26.89 30.67 +) +) 32.06	1.43 1.39 1.40 1.47 1.59
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	10.89 7.41 4.21 3.26 0.03	27.21 30.0 <sub>0</sub> 21.44 18.31 2.43	10.93 6.91 3.21 2.05 0.17	17.65 15.29 10.74 5.69 0.20	4.68 5.43 4.08 4.03 0.02	6.79 8.23 6.96 6.57	9.34 8.88 8.10 11.14	2.89 3.30 2.43 3.12 0.43	11.78 8.85 2.63 1.44 (1)	0-26 0-31 0-33 0-42 0-04
\$200,000 under \$500,000 \$500,000 under \$1,000,000. \$1,000,000 or more.	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)
Nontaxable returns, total	13.38	31.79	16.69	14.72	10.39	19-62	28.76	9.54	40-11	1.19
No adjusted gross income  Under \$00.  \$000 under \$1,000.  \$1,000 under \$2,000.  \$2,000 under \$3,000.  \$3,000 under \$4,000.  \$4,000 under \$5,000.  \$5,000 or more	26.45 (*) (*) 31.95 31.83 (*) (*) 23.65	(*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) 24.42	10.03 (+) (+) (+) (-) (+) (28-26	4.23 (+) 26.59 13.43 17.69 (+) (+)	(*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*)	28.69 34.46 (*) 20.08 16.27 18.19 22.64 26.80	(+) (+) - (+) (+)	1.49 2.01 2.19 2.76 4.10 6.57 4.00
Returns under \$5,000.  Returns \$5,000 under \$10,000.  Returns \$10,000 under \$15,000.  Returns \$15,000 or more.	11.46 12.97 10.67 2.18	32.32 (*) 27.21 10.27	24.51 22.34 10.85 1.51	15.96 24.87 17.21 5.14	(*) 6-24 4-74 3-09	12.16 8.57 6.79 5.45	18.71 9.39 9.32 5.90	5.50 3-69 3.00 1.82	(+) 34-27 11-00 1-69	0.56 0.53 0.27 0.19
				R∈	lative samp	ling variabil	ity (Percent	)—Continued		
Adjusted gross income classes			Exemptions	Taxatle income	Income tax before credits	Income tax after credits	Tax withheld	Excess social security taxes	Tax due at time of filing	Overpayment (total)
			(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Crand total			0.20	0.15	0.14	0-14	0.19	1.24	0-31	0.38
Taxable returns, total			0.24	0.15	0.14	0.14	0.19	1.24	0.31	0-41
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.			3.92 1.33 1.52 1.48 1.48	4.98 1.51 1.55 1.45 1.42	4.93 1.52 1.56 1.48 1.45	4.93 1.52 1.58 1.49 1.46	4.54 1.52 1.60 1.55 1.53	(*) (*) (*) (*) 34.04	10.05 3.41 3.11 2.88 2.72	4.59 1.08 2.10 2.19 2.09
\$5,000 under \$0,000 \$0,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000			1.48 1.44 1.44 1.51 1.62	1-40 1-34 1-33 1-40 1-50	1.43 1.38 1.37 1.43 1.53	1.44 1.39 1.37 1.44 1.54	1.47 1.44 1.42 1.49 1.61	2444 13.73 5.51 5.19 5.53	2.87 2.84 3.04 3.15 3.41	1.98 1.95 1.96 2.12 2.29
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.			0.26 0.27 0.21 0.24 0.02	0.15 0.15 0.16 0.18 0.02	0.18 0.18 0.22 0.21 0.03	0.18 0.18 0.22 0.21 0.03	0.20 0.25 0.38 0.49 0.04	1.97 2.19 2.44 2.11 0.14	1.03 0.96 0.68 0.58 0.04	0.68 0.96 1.28 1.35 0.01
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more			(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)	(1) (1) (1)
Nontaxable returns, total			0.91	2.95	2.75	-	1.72	16-08	1.88	1.68
No adjusted gross income.  Under \$00. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.			3.25 1.55 2.08 1.88 2.40 3.32 4.28 4.30	(*) 10.38 7.78 8.37 8.55 3.45	(*) 10.51 7.83 8.61 8.55 3.47	-	9-53 5-11 2-44 3-54 4-24 5-99 6-24 5-42	(*) (*) (*) (*) (*) (*) 21.37	15.53 8.78 9.22 2.87 3.69 4.58 5.42 4.87	7-51 4-91 2-47 3-63 4-21 5-71 6-52 5-55
Returns under \$5,000			0.49 0.54 0.26	0.71 0.50 0.15	0.14 0.52 0.18	U.76 0.52 0.18	0.05 0.54 0.20	17.39 3.05 1.97	1.32 1.31 1.03	0.81 0.83 0.70

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

1 Returns in these cells are not subject to sampling variability.

(\*)An asterisk in a cell denotes that the estimate is not shown separately because of sampling variability.

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These historical data for years 1958 through 1967 are not precisely comparable among all years, for the data span a period of years during which there were changes in law, return forms, and methods of obtaining data.

Table 8.1—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1958-67

		·								
Items	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
					(Do1	lars)				
						~				==
Gross income requirement for filing returns 1					60	00				
Regular exemption for taxpayer and each dependent					60	00				
Additional exemptions for age $65\ \mathrm{or}\ \mathrm{over}\ \mathrm{and}\ \mathrm{for}\ \mathrm{blindness}^2$					60	00				
					(Per	cent)				
					-,	$\overline{}$				= =
Minimum income tax rate			20	.0			16.0		14.0	
Maximum income tax rate			91	.0			77.0		70.0	
Maximum income tax limitation			87	.0			(3)		(3)	

 $<sup>^1</sup>$ For persons 65 years of age or over, gross income \$1,200. Gross income includes income earned from sources outside the United States, even though tax-exempt.

Table 8.2—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1958-67

141130, 1	,,,,,,	<u>'</u>								
Items	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
					Dollar	s)				
Self-employment net earnings requirement for filing	400				400		1		40	00
Maximum self-employment income subject to self-employment tax	4,200			4	4,800				6,6	00
				(	Percent	:)				
Self-employment tax rate	3 <b>-</b> 3/8	3.75	4	.5	4.7		5.4		6	.15

<sup>&</sup>lt;sup>2</sup>Additional exemptions allowed only for taxpayer and spouse.

<sup>&</sup>lt;sup>3</sup>No maximum effective tax rate was specified in the law.

# Individual Returns/1967 · Historical Summary

Table 44. -- NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES, 1958-1967

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income or deficit (#11110n dollars)	Number of returns	Adjusted gross income or deficit (#,11;on dollars)	Number of returns	Adjusted gross income or deficit (#:!!:on do!!:ers)	Number of returns	Adjusted gross income or deficit (#111100 dollers)	Number of returns	Adjusted gross income or deficit (#:11:on dollars)
	19		19	959	19	960	19	961	19	
Grand total	59,085,182	<sup>1</sup> 281,154	60,271,297	1305,095	61,027,931	<sup>1</sup> 315,466	61,499,420	<sup>1</sup> 329,861	62,712,386	<sup>1</sup> 348,701
Returns with adjusted gross income, total	58,700,924	282,166	59,838,162	306,617	60,592,712	316,558	61,067,589	330,936	62,290,595	349,861
Under \$600 \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	3,950,030 3,060,247 7,690,812 7,413,127 7,472,426	1,277 2,447 11,369 18,537 26,150	3,918,975 2,995,694 7,400,534 7,128,208 6,993,571	1,275 2,392 10,935 17,834 24,452	3,991,109 2,992,643 7,356,367 6,924,131 6,877,017	1,306 2,381 10,859 17,333 24,033	3,969,165 3,018,799 7,264,693 6,744,070 6,695,282	1,283 2,409 10,694 16,864 23,410	4,002,049 3,001,512 7,267,013 6,558,908 6,588,332	1,304 2,397 10,694 16,396 23,034
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	7,385,219 6,375,555 4,676,947 3,226,844 2,171,701	33,191 34,899 30,258 24,102 18,379	7,071,569 6,392,580 5,082,962 3,699,701 2,621,189	31,802 35,067 32,927 27,640 22,202	6,866,523 6,422,593 5,291,911 3,888,676 2,757,554	30,882 35,253 34,281 29,080 23,372	6,582,888 6,227,266 5,282,007 4,142,911 2,984,990	29,620 34,163 34,247 30,956 25,284	6,280,854 6,157,541 5,373,806 4,332,207 3,243,914	28,249 33,834 34,835 32,380 27,507
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	1,452,594 2,488,095 588,262 634,671 91,715	13,746 29,214 10,055 18,209 6,050	1,749,953 3,208,968 707,192 724,368 114,852	16,566 37,688 12,091 20,868 7,559	1,905,564 3,641,612 786,031 765,186 101,272	18,045 42,805 13,400 21,926 6,661	2,146,657 4,125,222 889,562 853,871 110,476	20,334 48,553 15,151 24,532 7,268	2,404,470 4,940,130 1,047,768 943,365 121,552	22,776 58,230 17,818 26,944 7,984
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	21 <b>,8</b> 99 536 244	3,424 360 499	26,844 722 280	4,230 482 607	23 <b>,48</b> 2 <b>73</b> 5 306	3,835 494 611	28 <b>,</b> 347 985 398	4,701 663 806	25,998 821 355	4,213 547 717
Returns with no adjusted gross income	384,258	<sup>2</sup> 1,012	433,135	<sup>2</sup> 1,522	435,219	21,091	431,831	<sup>2</sup> 1,074	421,791	<sup>2</sup> 1,160
	19	63	19	964	19	65	19	966	19	967
Grand total	63,943,236	<sup>1</sup> 368,778	65,375,601	<sup>1</sup> 396,660	67,596,300	1429,201	70,160,425	<sup>1</sup> 468,451	71,651,909	<sup>1</sup> 504,809
Returns with adjusted gross income, total	63,511,244	370,271	64,943,284	398,212	67,198,928	430,663	69,786,185	470,272	71,282,525	506,642
Under \$600 \$660 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	3,951,204 2,990,022 7,255,761 6,578,692 6,364,614	1,288 2,381 10,697 16,438 22,256	3,937,988 3,107,878 7,204,380 6,211,330 6,125,320	1,276 2,478 10,587 15,530 21,449	4,180,301 3,206,523 7,298,124 6,128,705 6,038,731	1,354 2,557 10,738 15,325 21,125	4,281,080 3,326,121 7,486,187 6,132,245 5,849,892	1,409 2,657 11,081 15,349 20,422	4,080,211 3,319,019 7,561,689 5,905,285 5,697,243	1,363 2,641 11,224 14,731 19,917
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	6,205,636 5,836,949 5,473,979 4,549,765 3,535,322	27,924 32,087 35,517 34,028 29,950	5,974,720 5,748,156 5,415,250 4,837,778 3,875,555	26,875 31,590 35,143 36,213 32,850	5,767,595 5,460,768 5,497,614 4,979,631 4,147,888	25,947 30,007 35,696 37,265 35,199	5,505,342 5,276,427 5,221,198 4,992,264 4,520,784	24,774 29,047 33,938 37,407 38,360	5,451,222 5,186,943 5,219,185 5,111,630 4,477,651	24,522 28,539 33,925 38,272 38,025
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	2,650,806 5,664,051 1,238,272 1,054,288 132,385	25,120 66,934 21,044 30,005 8,679	3,027,314 6,609,927 1,460,198 1,211,761 159,229	28,692 78,291 24,833 34,505 10,463	3,387,836 7,714,561 1,761,926 1,393,802 188,910	32,114 91,768 29,935 39,648 12,440	3,786,887 9,262,594 2,229,621 1,643,995 218,382	110,564 37,850	3,839,287 10,385,432 2,761,962 1,958,137 260,607	36,412 124,433 46,864 55,056 17,203
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	28,311 816 371	4 <b>,</b> 569 546 809	34,946 1,073 482	5,707 710 1,019	43,963 1,404 646	7,164 946 1,434	50,944 1,578 644		64,090 2,096 835	10,419 1,410 1,685
Returns with no adjusted gross income	431,992	²1 <b>,</b> 493	432,317	<sup>2</sup> 1,552	397,372	<sup>2</sup> 1,462	3 <b>7</b> 4,240	²1,821	369,384	<sup>2</sup> 1,832

<sup>&</sup>lt;sup>1</sup>Adjusted gross income less deficit. <sup>2</sup>Deficit.

Table 45. -NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX, 1958-1967

		I	1		I DEI	1	LL INCOME,	AND TAX, I	770-1907	<del></del>
Items	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
		10.5==				sands)		1		
Number of returns, total	59,085	60,271	61,028	61,499	62,712	63,943	65,376	67,596	70,160	71,652
Taxable,	45,652	47,497	48,061	48,583	50,092	51,323	51,306	53,701	56,709	58,673
Nontaxable, total	13,433	12,774	12,967	12,917	12,620	12,620	14,069	13,896	13,451	12,979
With taxable income. With no adjusted gross income	268 384	433	257 435	232 432	465 422	576 432	617 432	663 397	668 374	687 369
Returns with standard deductions, total1	37,890	37,328	36,509	35,806	35,839	35,357	38,034	1	41,226	41,508
Taxable Nontaxable.	26,598 11,291	26,736 10,592	25,876 10,634	25,325 10,481	25,741 10,098	25,495 9,862	26,297 11,737	27,744 11,583	29,917 11,309	30,551 10,957
Returns with itemized deductions, total	20,811	22,510	24,083	25,262	26,451	28,154	26,910	27,872	28,560	29,774
Taxable. Nontaxable.	19,054 1,758	20,761 1,749	22,185 1,898	23,258 2,004	24,351 2,100	25,828 2,326	25,009 1,900	25,957 1,915	26 <b>,7</b> 92 1 <b>,</b> 768	28,122 1,652
Returns with self-employment tax, total	7,017	7,036	6,890	6,747	6,675	6,483	6,361	6,484	6,545	6,373
Taxable Nontaxable	4,748 2,269	4,838 2,198	4,760 2,130	4,802 1,944	4,815 1,860	4,665 1,817	4,554 1,806	4,819 1,665	5,099 1,446	5,005 1,368
Number of returns by source of income or loss:										
Salaries and wages <sup>2</sup>	51,588	52,851	53,604	54,015	55,096	56,303	57,524	59,706	62,361	64,075
Business or profession: Net profit Net loss	6,881 1,500	6,895 1,715	6,831 1,768	6,980 1,728	6,918 1,710	4,835 876	4,889 903	4,887 898	4,970 938	4,994 994
Farm: Net profit Net loss.	(*)	(*)	(*)	(*)	(*)	2,108 1,086	2,000 1,110	1,999 1,035	1,997 1,012	1,887 1,125
Partnership: Net profit. Net loss.	1,611 266	1,646 302	1,589 330	1,537 346	1,588 368	1,573 412	1,499 433	1,518 423	1,457 422	1,479 460
Sales of capital assets: Net gain Net loss.	3 <b>,</b> 469 921	4,007 900	3,842 1,154	4,698 1,097	4,323 1,599	4,947 1,595	5,321 1,502	5,930 1,397	6,002 1,584	6,956 1,442
Ordinary gain from sales of depreciable property.	-	-	-	-	-	152	188	233	260	266
Sales of property other than capital assets: Net gain. Net loss.	104 131	98 150	100 136	150 177	86 184	100 182	82 186	66 195	63 187	55 2 <b>11</b>
Dividends in adjusted gross income <sup>3</sup>	4,235	4,683	4,933	5,038	5,831	6,638	5,667	5,890	6,408	6,657
Interest received4	7,408	9,274	10,288	10,032	14,737	21,387	22,229	23,582	28,316	29,582
Pensions and annuities: Life expectancy method. 3-year method.	<b>7</b> 40 ( 269	728 343	762 374	856 422	1,020 514	1,617	1,788	1,984	2,307	2,503
Rents: Net income Net loss	4,089 1,513	4,114 1,605	3,876 1,695	3,863 1,795	4,077 1,885	4,079 2,040	3,916 2,078	3,906 2,181	3,991 2,239	4,001 2,362
Royalties; Net income Net loss	(*)	(*)	409 23	409 28	403   26	443 32	483 33	496 30	509 24	543 24
Estates and trusts: Income. Loss.	371 22	381 19	392 26	413 · 30	426 30	459 28	Not tak	pulated	514 37	515 . 36
Amounts:					(Willion	dollars)				
Adjusted gross income, total	282,166	306,617	316,558	330,936	349,861	370,271	398,212	430,663	470,272	506,642
Taxable returns	262,188 19,978	287,775 18,842	297,152 19,405	311,283 19,652	330,646 19,215	350,447 19,824	376,005 22,207	409,337 21,326	450,185 20,087	487,445 19,196
Deficit	1,012	1,522	1,091	1,074	1,160	1,439	1,552	1,462	1,821	1,832
Taxable income, total	149,337	166,541	171,628	181,780	195,320	209,090	229,875	255,082	286,297	315,108
Taxable returns	149,174	166,385	171,462	181,635	194,952	208,602	229,268	254,339	285,502	314,273
Tax, total	34,925	39,347	40,298	43,066	45,790	49,216	48,185	50,632	57,627	64,525
Income tax after credit	34,336 589	38,645 702	39,464 834	42,225 840	44,903 887	48,204 1,002	47,153 1,016	49,530 1,078	56,087 1,499	62,920 1,553
credit	-	-	-	-		10	16	24 .	41	52

For 1958-1960, returns with standard deduction have been reduced by the number of returns with no adjusted gross income for comparability with later years.

For 1958-1960, excludes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.

For 1958-1965, excludes returns with dividends reported on 1040A. For 1961, excludes returns with dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

For 1958-1965, excludes returns with interest reported on Form 1040A. For 1961 excludes returns with interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

(\*) Tabulated in combination with the source directly preceding it. Combined frequencies are not wholly comparable with those when separated.

Table 46.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES 1958-1967

			1958	-1967						
Adjusted gross income classes	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
NUMBER OF RETURNS	1									11.13
Total	45,652,134	47,496,913	48,060,985	48,582,765	50,092,363	51,323,221	51,306,338	53,700,794	56,709,076	58,672,938
\$600 under \$1,000	1,296,407	1,341,398	1,353,011	1,385,033	1,436,260	1,460,034	519,777	552,583	632,604	622,581
\$1,000 under \$2,000 \$2,000 under \$3,000.	4,238,404 5,344,979	4,223,548 5,260,930	4,170,210 5,033,931	4,131,278 4,873,829	4,289,938 4,775,101	4,318,374 4,785,696	4,274,235 4,230,995	4,487,369 4,325,234	4,879,824 4,497,834	5,002,397 4,350,531
\$3,000 under \$4,000	6,295,457	5,939,254	5,793,668	5,616,783	5,507,689	5,282,080	4,994,752	5,047,285	4,939,112	4,904,314
\$4,000 under \$5,000	6,954,051	6,649,987	6,400,547	6,099,597	5,830,951	5,686,287	5,365,249	5,201,239	5,028,982	4,968,808
\$5,000 under \$6,000. \$6,000 under \$7,000.	6,224,634 4,644,506	6,216,537 5,036,281	6,236,474 5,236,061	6,027,260 5,208,966	5,945,050	5,617,112 5,390,530	5,474,381	5,201,624	5,050,612 5,101,152	4,969,466
\$7,000 under \$8,000.	3,214,399	3,688,764	3,874,647	4,120,040	5,306,507 4,303,518	4,517,117	5,315,394 4,801,475	5,378,580 4,928,047	4,939,850	5,117,757 5,058,847
\$3,000 under \$9,000. \$9,000 under \$10,000.	2,167,447	2,616,468	2,749,349	2,977,973	3,233,674	3,524,119	3,857,806	4,125,098	4,496,362	4,452,228
\$10,000 under \$15,000.	1,451,196	1,747,657	1,901,543	2,143,339	2,398,655	2,643,623	3,018,742	3,377,613	3,769,699	3,827,088
\$15,000 under \$15,000	2,484,984 587,465	3,203,834 706,164	3,637,169 784,630	4,118,486 888,100	4,930,455 1,045,363	5,651,184 1,234,769	6,593,499 1,456,670	7,695,823	9,239,969 2,223,601	10,363,364 2,755,946
\$20,000 under \$50,000	634,002	723,682	764,302	852,327	940,965	1,051,024	1,208,517	1,389,340	1,638,911	1,952,979
\$50,000 under \$100,000. \$100,000 under \$500,000.	91,605 21,831	114,711 26,716	101,080 23,345	110,192 28,214	121,250 25,841	131,971 28,146	158,700 34,626	188,276 43,7 <b>1</b> 3	217,765 50,628	260,010 63,754
\$500,000 under \$1,000,000	531	717	723	967	804	804	1,057	1,391	1,545	2,056
\$1,000,000 or more	236	265	295	381	342	351	463	624	626	812
ADJUSTED GROSS INCOME	2/2 7/44	0.40 805	200 250	022.040	· — · · · · · · · · · · · · · · · · · ·	dollars)				
Total	262,188	287,775	297,152	311,283	330,646	350,447	376,005	409,337	450,185	487,445
\$600 under \$1,000. \$1,000 under \$2,000.	1,083 6,359	1,116 6,322	1,123 6,222	1,156 6,146	1,200 6,358	1,217 6,406	487 6,306	521 6,638	595 7,223	586 7,454
\$2,000 under \$3,000	13,450	13,229	12,677	12,246	12,011	12,013	10,631	10,866	11,305	10,901
\$3,000 under \$4,000. \$4,000 under \$5,000.	22,092 31,279	20,835 29,932	20,307 28,812	19,700 27,476	19,314 26,249	18,515 25,615	17,542 24,172	17,695 23,431	17,287 22,655	17,170 22,380
\$5,000 under \$6,000.	34,086	34,117	34,246	33,080	32,684	30,893	30,105	28,602	27,817	27,357
\$6,000 under \$7,000	30,050	32,628	33,924	33,778	34,405	34,983	34,503	34,931	33,164	33,271
\$7,000 under \$8,000	24,010	27,560	28,975	30,786	32,166	33,786	35,943	36,883	37,018	37,879
\$8,000 under \$9,000. \$9,000 under \$10,000.	18,343	22,163 16,544	23,303 18,007	25,225 20,302	27,420 22,722	29,856 25,051	32,700 28,611	35,007 32,017	38,152 35,755	37,812 36,296
\$10,000 under \$15,000	29,177	37,628	42,752	48,474	58,115	66,781	78,094	91,550	110,297	124,171
\$15,000 under \$20,000	10,042	12,074	13,376	15,126	17,777	20,984	24,772	29,849	37,747	46,762
\$20,000 under \$50,000. \$50,000 under \$100,000.	18,189 6,043	20,847 7,549	21,901 6,648	24,436 7,250	26,875 7,964	29,916 8,651	34,408 10,429	39,524 12,400	46,284 14,337	54,914 17,162
\$100,000 under \$500,000	3,413	4,207	3,808	4,676	4,182	4,537	5,649	7,115	8,180	10,356
\$500,000 under \$1,000,000. \$1,000,000 or more.	356 483	478 546	486 584	650 727	535 670	537 704	700 952	938 1,371	1,037 1,332	1,383 1,590
	100	3.10	, ,	/~/	0,0	""	,,,,,	1,011	1,552	1,,,,,
TAXABLE INCOME	1/0 10/	266 205	200 140	3.03 (25	30/ 050	200 100	200 200	24/ 440		
Total \$600 under \$1,000	149,174	166,385	171,462	181,635	194,952	208,602	229,268	254,339	285,502	314,273
\$1,000 under \$2,000.	2,488	2,497	2,462	2,423	2,548	214 2,600	31 2,130	2,300	36 2,528	35 2,621
\$2,000 under \$3,000	5,742	5,714	5,536	5,347	5,397	5,458	4,979	5,198	5,550	5,374
\$3,000 under \$4,000. \$4,000 under \$5,000.	9,984 14,609	9,625 14, <b>1</b> 92	9,430 13,690	9,211 13,086	9,184 12,723	8,872 12,619	8,515 12,171	8,843 12,015	8,821 12,018	9,000 12,135
\$5,000 under \$6,000	16,554	16,685	16,731	16,299	16,419	15,612	15,565	15,202	15,007	15,170
\$6,000 under \$7,000	15,724	16,979	17,451	17,472	17,826	18,241	18,320	18,931	18,498	18,886
\$7,000 under \$8,000. \$8,000 under \$9,000.	13,646	15,454 13,227	16,144 13,768	16,913 14,722	17,662 15,994	18,516	20,005 19,050	20,692	21,035	21,705
\$9,000 under \$10,000	8,774	10,390	11,137	12,524	13,953	17,214 15,230	17,421	20,421	22,606 21,899	22,561 22,312
\$10,000 under \$15,000	20,026	25,557	28,753	32,441	38,672	44,195	51,915	60,826	73,545	82,684
\$15,000 under \$20,000. \$20,000 under \$50,000.	7,485 14,525	8,928 16,536	9,787 17,131	11,031 19,198	12,843	15,119 23,190	17,970 26,832	21,669	27,431	33,921
\$50,000 under \$100,000	4,987	6,229	5,417	5,928	6,440	7,014	8,528	30,890 10,204	36,185 11,816	42,875 14,147
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	2,740	3,376	2,995	3,731	3,278	3,557	4,522	5,773	6,636	8,429
\$1,000,000 or more	275 365	377 425	383 456	520 587	420 525	406 544	558 7 <b>5</b> 6	760 1,110	827 1,063	1,118 1,301
INCOME TAX AFTER CREDITS					1					
Total	34,336	38,645	39,464	42,225	44,903	48,204	47,153	49,530	56,087	62,920
\$600 under \$1,000	38	39	39	41	42	43	5	5	5	5
\$1,000 under \$2,000	496	497	490	482	505	516	343	329	360	374
\$2,000 under \$3,000 \$3,000 under \$4,000	1,139 1,998	1,130 1,924	1,096 1,886	1,057 1,840	1,064 1,822	1,074 1,753	814 1,427	769 1,356	822 1,353	793 1,384
\$4,000 under \$5,000	2,945	2,860	2,764	2,639	2,551	2,525	2,079	1,879	1,888	1,914
\$5,000 under \$6,000	3,337	3,371	3,383	3,300	3,312	3,144	2,676	2,409	2,386	2,430
\$6,000 under \$7,000\$7,000 under \$8,000.	3,178 2,779	3,440 3,149	3,537 3,297	3,548 3,453	3,608 3,600	3,694 3,774	3,186 3,526	3,030 3,357	2,984 3,435	3,066 3,563
\$8,000 under \$9,000	2,274	2,720	2,834	3,034	3,284	3,537	3,402	3,368	3,751	3,766
\$9,000 under \$10,000	1,822	2,158	2,312	2,602	2,892	3,156	3,154	3,269	3,684	3,775
\$10,000 under \$15,000	4,291 1,757	5,478 2,095	6,159 2,290	6,951 2,577	8,248 2,971	9,430 3,497	9,792 3,709	10,712 4,189	12,981 5,296	14,627 6,562
\$15,000 under \$20,000\$20,000 under \$50,000	4,270	4,863	4,993	5,612	6,025	6,681	6,882	7,440	8,691	10,282
\$50,000 under \$100,000	2,107	2,627	2,273	2,484	2,685	2,920	3,204	3,654	4,229	5,055
\$100,000 under \$500,000 \$500,000 under \$1,000,000	1,497	1,800 225	1,607 226	1,970 297	1,740 243	1,890 243	2,220	2,752 408	3,176 457	4,014 605
\$1,000,000 or more	233	268	251	342	311	326	427	603	590	707
AVERAGE INCOME TAX PER TAXABLE RETURN		1			( Do.	lers)			l	
Average income tax	752	814	821	869	896	939	919	922	989	1,072
\$600 under \$1,000	29	29	29	29	30	29	10	9	8	8
\$1,000 under \$2,000. \$2,000 under \$3,000.	117 213	118 215	117 218	117 217		120 224	80 192	73 178	74 183	75 182
\$3,000 under \$4,000.	317	324	326	325	331	332	286	269	274	282
\$4,000 under \$5,000	424	430	432	433	437	444	387	361	375	385
\$5,000 under \$6,000	536	542	542	548	557	560	489	463	472	459
\$6,000 under \$7,000 \$7,000 under \$8,000	684 864	683 854	676 851	681 838	680 836	685 836	599 734	563 681	585 695	599 704
\$8,000 under \$9,000	1,049	1,040	1,031	1,019	1,015	1,004	882	816	834	846
\$9,000 under \$10,000	1	1,235	1,216	1,214	1,206	1,194	1,045	968	977	936
\$10,000 under \$15,000. \$15,000 under \$20,000.		1,710	1,693 2,918	1,688 2,901	1,673 2,842	1,669 2,832	1,485 2,546	1,392 2,384	1,405 2,382	1,411 2,381
\$20,000 under \$50,000	6,736	2,966 6,720	6,533	6,584	6,403	6,356	5,695	5,355	5,303	5,265
\$50,000 under \$100,000	22,997	22,902	22,490	22,538	22,144	22,127	20,191	19,408	19,420	19,440 62,960
\$100,000 under \$500,000 \$500,000 under \$1,000,000		67,391 314,364	68,854 311,996	69,822 306,713	67,345 302,066	67,158 302,255	64,119 289,283	62,958 293,605	62,732 295,793	294,087
\$1,000,000 or more	987,962	1,010,438	950,932	896,730	909,050	930,134	921,423	966,838	942,492	871,042

Table 47. - SOURCES OF INCOME BY TYPE, 1958-1967

[Taxable and nontaxable returns]

Sources of income	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
					(≝illion	dollars)		-		
Adjusted gross income less deficit	281,154	305,095	315,466	329,861	348,701	368,778	396,660	429,201	468,451	504.809
Salaries and wages1	227,551	247,370	257,918	226,902	283,373	299,443	323,266	347,150	381,067	411,646
Business or profession: Net profit Net loss	22,890 2,216	24,323 2,892	23,959 2,887	25,395 2,765	26, <b>85</b> 1 2,926	22,757 1,642	24,802 1,809	26,315 1,727	28,140 1,952	29,555 2,163
Farm: Net profit Net loss	(*)	(*)	(*)	(*)	(*)	4,658 1,902	4,703 2,467	5,218 1,853	5,986 1,916	5,565 2,211
Partnership: Net profit Net loss	9,810 578	10,220 657	9,757 791	9 <b>,7</b> 19 <b>77</b> 0	10,210 866	10,342 1,029	10,862 1,131	11,960 1,354	12,080 1,354	13,032 1,498
Sales of capital assets: Net gain Net loss	4,879 549	6,797 522	6,004 704	8,291 670	6,821 1,050	7,468 1,019	8,909 970	11,069 889	10,960 1,019	14,594 912
Ordinary gain from sales of depreciable property	-	-	-	-	-	85	130	195	244	273
Sales of property other than capital assets:  Net gain Net loss	75 158	87 204	70 153	159 250	69 285	75 313 .	73 245	57 290	67 324	65 375
Dividends in adjusted gross income <sup>2</sup>	8,741 3,659	9,356 4,395	9,530 5,057	9,890 5,683	10,640 7,155	11,452 9,212	11,917 10,125	12,961 11,296	13,998 13,225	14,202 14,899
Pensions and annuities: Life expectancy method	885 436	883 578	962 655	1,114 746	1,350 973	2,702	3,118	3,568	4,426	5,046
Rents: Net income. Net loss.	3,962 735	4,008 773	3,544 816	3,661 902	3,933 1,063	3,924 1,211	3,940 1,315	4,020 1,566	4,359 1,751	4,387 1,848
Royalties: Net income. Net loss.	(*)	(*)	661 76	584 79	584 75	644 61	686	687 66	778 66	744 68
Estates and trusts: Income Loss	618 25	637 26	675 39	669 40	692 30	727 48	4,628	5,592	1,051	1,072
Other sources4	1,910	1,514	2,143	2,525	2,343	2,553	)	'	4,179	3,187
Adjustments <sup>5</sup>	-	-	-	-	-	19	2,879	3,143	3,681	4,342

Excludes small amounts of wages not subject to withholding reported as other income on Form 1000A. For 1958-1963, salaries and wages are not of excludable sick pay and certain employee business expenses, but for 1964-1967, the amount is a gross figure.
For 1958-1965, excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
For 1958-1965, excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
Includes dividends, interest, and wages not subject to withholding reported on Form 1040A.
For 1963, includes only self-employed pension deduction, but for 1964-1967 also includes excludable sick pay, employee moving expenses, and certain employee business expenses.

(\*) Tabulated in combination with the source directly preceding it. Combined amounts are not wholly comparable with those when separated.

Table 48.-ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE, 1958-1967

[Taxable and nontaxable returns]

Type of deduction	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
					(Wallion	dollers)				
Total	27,498	32,017	35,313	38,391	41,661	46,053	46,832	50,739	54,566	59,623
Medical and dental expenses. Taxes Interest paid Contributions Child care. Casualty losses. Other deductions.	3,771	Not tabulated	5,219 10,526 8,416 6,750 103 450 3,848	Not tabulated	6,079 13,045 10,274 7,516 4,747	capdiaced	7,095 14,071 12,457 8,327 4,882	Not tabulsted	7,681 17,468 14,971 9,122 } 5,322	Not tabulated

Table 49.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1958-1967

[Taxable and nontaxable returns]

		[Iaxi	able and nonta	mable returns	, 1					<del></del>
Adjusted gross income classes	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
SALARIES AND WAGES <sup>1</sup>			,		(#illion	dollars)				<u>.</u>
Grand total	227,551	247,370	257,918	266,902	283,373	299,443	323,266	347,150	381,067	411,646
Returns with adjusted gross income, total	227,354	247,122	257,684	266,720	283,143	299,157	322,984	346,787	380,683	411,261
Under \$600.	1,129	1,116	1,135	1,130	1,145	1,167	1,166	1,275	1,338	1,367
\$600 under \$1,000.	1,862	1,823	1,833	1,873	1,883	1,891	1,971	2,120	2,269	2,302
\$1,000 under \$2,000.	8,751	8,394	8,342	8,178	8,185	8,203	8,053	8,166	8,660	8,861
\$2,000 under \$3,000.	15,185	14,570	14,089	13,621	13,115	13,084	12,233	12,128	12,034	11,509
\$3,000 under \$4,000.	22,510	21,106	20,582	19,888	19,441	18,614	17,959	17,667	16,841	16,653
\$4,000 under \$5,000.	29,557	28,410	27,451	26,060	24,647	24,098	23,362	22,375	21,105	20,998
\$5,000 under \$6,000.	31,742	31,904	32,159	30,869	30,441	28,532	28,219	26,435	25,467	25,205
\$6,000 under \$7,000.	27,639	30,148	31,396	31,277	31,685	32,179	31,953	32,327	30,467	30,613
\$7,000 under \$8,000.	21,813	25,084	26,488	28,193	29,477	30,973	33,153	33,951	34,352	35,101
\$8,000 under \$9,000.	16,305	19,938	21,052	22,739	24,866	27,049	30,042	32,177	35,138	34,756
\$9,000 under \$10,000.	11,925	14,604	16,089	18,056	20,367	22,647	26,163	29,286	32,736	33,349
\$10,000 under \$15,000	22,648	30,361	35,418	40,489	49,399	57,308	68,572	80,730	98,539	112,013
\$15,000 under \$20,000.	5,700	7,232	8,461	9,844	12,155	14,856	18,281	22,472	29,741	38,143
\$20,000 under \$50,000.	7,708	8,967	9,960	11,019	12,542	14,480	16,948	19,729	24,664	31,350
\$50,000 under \$100,000.	2,068	2,499	2,315	2,457	2,841	3,047	3,635	4,306	5,280	6,358
\$100,000 under \$500,000.	776	921	869	96 <b>7</b>	903	976	1,206	1,548	1,930	2,498
\$500,000 under \$1,000,000.	26	31	32	40	38	36	48	60	85	121
\$1,000,000 or more.	11	13	13	19	14	17	22	35	37	63
Returns with no adjusted gross income	196	248	233	182	230	286	282	363	384	385
DIVIDENDS <sup>2</sup> Grand total	8,741	9,356	9,530	9,890	10,640	11,452	11,917	12,961	13,998	14,202
Returns with adjusted gross income, total	8,703	9,316	9,470	9,845	10,607	11,401	11,871	12,892	13,917	14,149
Under \$600.	13	14	19	13	19	20	14	12	22	14
\$600 under \$1,000.	34	42	41	44	46	42	35	37	31	31
\$1,000 under \$2,000.	170	196	205	190	218	198	189	192	185	186
\$2,000 under \$3,000.	229	259	308	228	262	269	275	251	245	253
\$3,000 under \$4,000.	249	247	256	263	308	312	288	307	271	229
\$4,000 under \$5,000.	247	241	274	252	289	323	298	293	288	286
\$5,000 under \$6,000.	241	244	271	263	286	320	280	295	313	307
\$6,000 under \$7,000.	256	257	254	270	304	311	269	307	319	290
\$7,000 under \$8,000.	239	244	257	258	271	335	314	334	289	332
\$8,000 under \$9,000.	216	232	249	241	255	276	273	320	381	363
\$9,000 under \$10,000.	189	211	205	257	275	270	246	288	410	265
\$10,000 under \$15,000.	902	931	1,012	1,046	1,166	1,263	1,187	1,281	1,321	1,323
\$15,000 under \$20,000.	687	732	751	801	833	909	944	989	1,086	1,100
\$20,000 under \$50,000.	2,025	2,189	2,254	2,441	2,622	2,808	3,002	3,097	3,423	3,546
\$50,000 under \$100,000.	1,326	1,414	1,301	1,318	1,493	1,611	1,784	2,017	2,158	2,216
\$100,000 under \$500,000	1,236	1,364	1,315	1,430	1,428	1,536	1,771	2,084	2,298	2,493
	174	192	199	225	214	250	261	304	372	400
	269	307	300	305	318	349	441	483	506	513
Returns with no adjusted gross income	38	40	60	45	33	51	46	69	81	54
INTEREST RECEIVED <sup>3</sup> Grand total	3,659	4,395	5,057	5,683	7,155	9,212	10,125	11,296	13,225	14,899
Returns with adjusted gross income, total	3,618	4,359	5,013	5,628	7,084	9,138	10,039	11,201	13,105	14,795
Under \$600	30	34	36	42	51	59	60	51	67	68
\$600 under \$1,000.	66	71	76	88	108	148	153	131	149	144
\$1,000 under \$2,000.	245	314	370	402	507	646	687	742	799	809
\$2,000 under \$3,000.	273	342	373	407	544	676	742	751	909	991
\$3,000 under \$4,000.	257	271	347	377	508	625	661	703	798	894
\$4,000 under \$5,000.	246	269	329	363	454	629	625	635	779	835
\$5,000 under \$6,000.	248	280	336	338	453	566	608		715	768
\$6,000 under \$7,000.	212	261	303	330	416	580	589		699	727
\$7,000 under \$8,000.	192	249	273	306	370	501	558		633	741
\$8,000 under \$9,000.	155	201	243	282	344	487	534		658	753
\$9,000 under \$10,000.	130	173	184	251	304	390	450	1,598	649	650
\$10,000 under \$15,000.	452	560	674	782	1,024	1,385	1,555		2,166	2,496
\$15,000 under \$20,000.	256	305	354	407	504	663	757		1,099	1,346
\$20,000 under \$50,000.	543	634	722	827	1,010	1,207	1,377		1,949	2,300
\$50,000 under \$100,000.	191	245	243	255	309	369	428		625	745
\$100,000 under \$500,000	105	130	127	146	152	180	218	27	337	438
\$500,000 under \$1,000,000	8	11	11	14	15	14	20		36	46
\$1,000,000 or more.	8	8	11	11	11	14	17		35	44
Returns with no adjusted gross income	41	37		55	71.	74		95	120	104

Footnotes at end of table.

Table 49.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1958-1967—Continued [Taxable and nontaxable returns]

			able and nonta		~ 1					
Adjusted gross income classes	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
BUSINESS AND FARM PROFIT					(#illion	dollars)				
Grand total	22,890	24,323	23,959	25,395	26,851	27,415	29,504	31,533	34,126	35,119
Returns with adjusted gross income, total	22,868	24,246	23,906	25,351	26,812	27,334	29,413	31,424	34,046	35,044
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	142 312 1,377 1,815 2,104	148 310 1,262 1,671 1,876	143 291 1,192 1,635 1,876	127 279 1,135 1,594 1;876	123 242. 1,014 1,452 1,817	118 218 950 1,366 1,663	116 206 877 1,276 1,569	87 183 779 1,132 1,449	84 158 701 1,021 1,397	72 144 673 909 1,227
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	2,100 1,624 1,285 1,118 999	1,901 1,688 1,384 1,229 1,084	1,902 1,628 1,479 1,260 1,092	1,942 1,767 1,450 1,333 1,199	1,895 1,755 1,595 1,457 1,259	1,867 1,773 1,601 1,422 1,351	1,810 1,781 1,648 1,584 1,350	1,659 1,818 1,736 1,584 1,489	1,647 1,709 1,692 1,594 1,610	1,555 1,567 1,659 1,609 1,559
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	881 2,833 1,789 3,711 639	916 3,176 2,021 4,329 1,061	925 3,191 2,031 4,237 877	1,044 3,445 2,167 4,810 992	1,126 3,899 2,407 5,434 1,134	1,129 4,078 2,541 5,750 1,264	1,255 4,377 2,837 6,762 1,627	1,320 5,038 3,151 7,553 1,974	1,526 5,615 3,558 8,691 2,426	1,524 5,719 3,653 9,284 3,063
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	130 6 4	182 5 4	141 5 3	179 6 5	191 4 7	229 6 9	317 12 9	441 12 21	584 21 12	790 22 13
Returns with no adjusted gross income	22	76	53	44	39	81	92	109	80	76
PARTMERSHIP PROFIT Grand total	9,810	10,220	9,757	9,719	10,210	10,342	10,862	11,960	12,080	13,032
Returns with adjusted gross income, total	9,793	10,197	9,726	9,702	10,186	10,317	10,801	11,910	12,059	12,999
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	20 40 163 262 391	21 32 152 254 340	16 29 134 214 329	13 27 112 199 285	14 23 114 180 257	10 20 101 174 242	11 19 89 146 196	6 17 79 143 183	7 13 69 122 162	14 17 74 124 146
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	435 526 413 352 333	460 477 428 395 387	401 436 396 388 375	379 388 398 368 342	363 355 376 405 353	328 358 357 397 355	270 324 365 382 351	266 327 341 395 340	237 314 323 311 322	187 249 2 <b>7</b> 9 360 342
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	357 1,333 993 2,647 1,078	319 1,406 995 2,693 1,269	327 1,336 1,060 2,810 1,018	325 1,316 963 2,934 1,072	353 1,410 1,066 3,262 1,177	308 1,396 1,108 3,385 1,255	295 1,411 1,061 3,716 1,513	345 1,465 1,195 4,147 1,797	332 1,490 1,165 4,183 1,981	353 1,509 1,202 4,334 2,393
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	422 19 9	530 26 15	431 15 11	527 31 21	452 15 9	493 17 13	618 21 14	799 43 21	936 67 26	1,237 106 73
Returns with no adjusted gross income	17	24	31	18	24	25	60	50	21	33
NET GAIN FROM SALE OF CAPITAL ASSETS <sup>4</sup> Grand total	4,879	6,797	6,004	8,291	6,821	7,468	8,909	11,069	10,960	14,594
Returns with adjusted gross income, total	4,792	6,667	5,814	8,163	6,615	7,299	8,745	10,871	10,658	14,356
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	38 40 132 194 227	64 41 176 224 220	35 39 152 208 199	29 44 167 206 243	34 39 157 192 228	30 37 168 206 205	32 36 153 205 213	40 43 164 200 246	37 51 142 217 225	53 56 234 213 238
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000.	200 171 161 165 153	223 206 218 180 193	191 184 173 188 170	234 218 234 230 229	196 204 198 171 189	213	217 231 214 243 222	254 252 260 259 274	293 246 273 247 297	250 258 257 286 344
\$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000.	121 478 314 865 543	175 692 450 1,254 804	146 597 390 1,042 658	211 811 565 1,603 913	1,237		216 889 602 1,823 1,072		258 1,143 809 2,124 1,245	294 1,400 1,166 3,121 1,846
\$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	651 132 208	1,050 222 274	911 241 2 <b>87</b>	1,401 360 465	1,042 276 372	238	1,477 366 536	485	1,825 463 762	2,648 714 977
Returns with no adjusted gross income	87	130	190	128	206	170	165	198	303	237

For 1958-1963 data, excludes small amounts of wages not subject to withholding reported as other income (see Form 1040A). For 1958-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1967, the amount is a gross figure.

For 1958-1965, excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

For 1958-1965, excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

Net gain from sales of capital assets reported in adjusted gross income.

Table 50. -NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1958-1967

[Taxable and nontaxable returns]

States	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
				*******	·	sands)	1704	1905	1900	1507
NUMBER OF RETURNS United States <sup>1</sup>	59,080	60,260	61,025	61,498	62 <b>,7</b> 09	63,943	65,375	67,599	70,153	71,653
AlabamaAlaska	798 46	813 50	825 58	826	839	860	893	945	973	985
Arizona. Arkansas	358 437	381 450	403 456	64 422 467	63 445 484	79 465 503	71 477 512	79   497 547	73 513 546	80 539 563
California	5,381	5,624	5,769	5,929	6,187	6,405	6,589	6,768	7,080	7,295
Colorado. Connecticut.	578 943	598 960	616 9 <b>74</b>	633 987	652 1,008	665 1,029	677 1,052	683 1,095	704 1,128	728 1,233
Delaware <sup>2</sup> District of Columbia <sup>3</sup>	153 331	155 352	159 342	160		168 331	174 308	173 303	190 309	192 <b>3</b> 25
Florida	1,420	1,510	1,566	1,604	1,685	1,737	1,826	1,919	1,978	2,220
Georgia Hawaii Idaho	1,007 215 213	1,043 225 215	1,055 234 216	1,079 239 218	1,097 244 217	1,162 246 220	1,291 254 222	1,405 257	1,472 251 230	1,388 264
Illinois. Indiene	3,717 1,521	3,756 1,550	3,762 1,566	3,764 1,568	3,807 1,591	3,860 1,621	3,935 1,660	226 4,076 1,717	4,249 1,798	235 4,365 1,824
Iowa, .	948	957	957	950	947	960	967	991	1,032	1,041
Kansas. Kentucky.	736 833	738 847	738 855	741 853	747 873	752 894	760 i 906 :	752 91 <b>7</b>	784 961	794 975
Louisiana Maine	816 336	828 340	834 342	838 344	857 343	883 342	912 346	947 354	986 356	1,029 366
Marylend <sup>3</sup> . Massachusetts.	1,147 1,966	1,147 1,985	1,187 2,004	1,547 2,013	1,620 2,029	1,341 2,041	1,413 2,053	1,378 2,115	1,645 2,148	1,562 2,189
Michigan Minnesota	2,576 1,141	2,601 1,160	2,624 1,155	2,580 1,176	2,612 1,192	2,682 1,210	2,778 1,223	2,946 1,265	3,051 1,319	3,081 1,339
Mississippi	415	425	432	438	448	458	478	512	538	558
Missouri Montana	1,440 226	1,459 226	1,472 227	1,468 227	1,483 229	1,505 234	1,527 237	1,587 240	1,623 240	1,643 243
Nebraska Nevada	497 102	503 107	509 114	512 121	517 137	523 151	526 157	533 164	546 163	547 174
New Hampshire.	2,218	229	233 2,306	2,340	243 2,387	2,419	251 2,466	254 2,699	273 2,609	272 2,704
New Mexico New York	262 6,412	271 6,479	275 6,524	279 6,576	284 6,629	293 6,644	296 6,765	306 6,854	302 6,940	306 6,956
North Carolina. North Dakota.	1,236 206	1,292 206	1,320 207	1,348 205	1,354 209	1,413 212	1,463 214	1,517 218	1,595 221	1,631 219
Ohio	3,301	3,346	3,363	3,329	3,360	3,416	3,491	3,576	3,788	3,847
Oklahoma. Oregon.	698 586	714 603	723 610	731 612	747 628	762 650	773 670	792 692	801 708	823 734
Pennsylvania Rhode Island.	4,056 314	4,053 319	4,080 321	4,016 322	4,021 326	4,043 327	4,063 331	4,257 344	4,349 354	4,389 362
South Carolina	572 224	588 . 225	606 226	616 2 <b>29</b>	630 231	651 232	676 231	716 233	754 234	776 236
Tennessee. Texas	990 2 <b>,77</b> 7	1,030 2,842	1,047 2,873	1,061 2,932	1,091 3,020	1,105 3,110	1,137 3,198	1,189 3,282	1,226 3,578	1,264 3,641
Utah	271	281	289	297	307	312	314	318	326	338
Vermont Virginia	128 1,200	130 1,221	1,248	1,273	133 1,321	133 1,360	135 1,373	151 1,416	159 1,490	163 1,541
Washington. West Virginia. /isconsin.	965 560 1,353	977 549 1,376	974 544 1,390	988 531 1,388	1,018 524 1,407	1,031 528 1,422	1,038 533 1,452	1,073 538 1,502	1,146 552 1,559	1,205 560 1,592
Wyoming.	111	115	116	116	116	119	119	118	114	117
Other areas4	119	142	167	176	200	n dollars)	159	165	184	199
ADJUSTED GROSS INCOME (LESS DEFICIT)					[ [	1 (011 a) 1)		Γ		-
United States 1	281,252	305,200	315,832	330,074	348 <b>,7</b> 07	368,728	396,717	429,254	468,347	504,719
Alabama. Alaska	3,292 285	3,501 303	3,618 394	3,743 408	3,967 436	4,242 501	4,669 514	5,100 624	5,612 627	5,891 692
Arizone Arkenses Californie	1,713 1,507	1,905 1,646	2,115 1,677	2,295 1,787	2,471 1,990	2,641 2,138	2,779 2,305	2,891 2,496	3,202 2,802	3,570 3,048
Colorado	29 <b>,</b> 770	33,072 2,968	34,493 3,250	37,041 3,519	39,616 3,670	42,382	45,599 3,952	48,213 4,196	52,362 4,533	56,659 4,932
Connecticut	5,141 910	5,656 952	5,868 971	6,171 1,016	6,537	7,099 1,138	7,487 1,312	8,215 1,416	9,090 1,468	10,240 1,541
Delaware <sup>2</sup> . District of Columbia <sup>3</sup> . Florida.	1,655 6,270	1,845 7,053	1,851 7,383	7,854	8,480	1,903 9,017	1,937 10,012	1,968 11,115	2,100 11,905	2,195 14,011
Georgia	4,167	4,517	4,712	4,926	5,316	5,808	6,760	7,547	8,420	8,599
Hawaii Idaho. Illinois	897 890 19,640	1,052 939 20,932	1,195 962 21,551	1,334 1,005 22,318	1,329 1,007 23,435	1,382 1,072 24,161	1,473 1,102	1,589 1,220 28,551	1,784 1,332 31,078	1,911 1,411 33,632
Indiena	7,004	7,648	8,022	8,142	8,665	9,239	26,236 9,908	10,939	12,118	12,922
Iows Yansas	3,968 3,197	4,010 3,356	4,229 3,451	4,355 3,647	4,512 3,810	4,685 4,038	5,079 4,106	5,593 4,273	6,258 4,827	6,420 5,053
Mentucky Louisiana.	3,251 3,606	3,472 3,960	3,508 3,838	3,641 4,019	3,951 4,209	4,083	4,508 4,921	4,853 5,469	5,474 6,100	5,681 6,783
Maine,	1,224	1,303	1,408	1,429	1,506	1,496	1,710	1,795	1,922	2,025
Maryland <sup>3</sup> Massachusetts, Michigan,	5,660 9,203	6,146 10,111	6,416	8,515 10,835	9,282 11,345	8,081 11,893	8,906 : 12,543	9,473 13,394	11,119 14,245	11,616 15,898
michigan. Minnesota. Miselssippi	12,922 4,965 1,443	14,218 5,319 1,559	14,822 5,483 1,683	14,630 5,902 1,729	15,949 6,090 1,909	17,033 6,337 2,060	18,922 6,805 2,261	20,959 7,448 2,472	23,003 8,082 2,794	24,061 8,825 3,045
Missouri	6,399	6,842	7,115	7,374	7,745	8,229	8,660	9,615	10,357	10,897
Montana	912 2,019	1,039 2,085	984 2,204	1,038 2,415	1,031 2,407	1,133 2,527	1,165 2,662	1,335 2,861	1,366 3,193	1,413 3,272
Nevada. New Hampehire.	567 931	5 <b>8</b> 2 1,003	650 1,078	751	858 1,193	1,001	1,095 1,337	1,155	1,200 1,662	1,288 1,780
Footnotés at end of table.										

# Individual Returns/1967 · Historical Summary

Table 50.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1958-1967—Continued [Taxable and nontaxable returns]

States	1958	1959	table and non	1961	1962	1963	1964	1965	3000	1046
oud LES	1/30	1729	1700	1301		dollers)	1904	1303	1966	1967
ADJUSTED CROSS INCOME (LESS DEFICIT)Continued New Jersey. New Mexico. New York North Carolina North Dakota.	11,864 1,138 34,017 4,456 762	12,867 1,315 37,042 5,033 747	13,303 1,310 38,036 5,267	14,076 1,385 40,017 5,570 756	14,926 1,440 41,477 5,960 899	15,811 1,496 43,324 6,399 937	16,729 1,548 46,328 7,056 985	18,661 1,699 48,886 7,894 1,060	19,324 1,675 51,874 8,726 1,126	21,319 1,837 56,217 9,272 1,180
Ohio, Oklahome. Oregon. Pennsylvania. Rhode Island.	16,310	17,921	18,472	18,671	19,570	20,672	22,099	24,083	26,524	27,910
	2,933	3,170	3,205	3,421	3,455	3,698	4,038	4,245	4,593	5,019
	2,836	3,096	3,145	3,186	3,400	3,743	4,127	4,246	4,671	4,963
	18,968	20,200	20,654	20,833	21,759	22,873	24,560	26,678	28,512	30,235
	1,390	1,481	1,497	1,646	1,652	1,774	1,899	2,066	2,276	2,387
South Carolina. South Dakota. Tennessee. Texas. Utah.	2,058	2,324	2,395	2,580	2,788	2,935	3,241	3,595	4,050	4,400
	790	742	783	900	951	944	967	1,041	1,117	1,192
	3,785	4,003	4,334	4,552	5,122	5,150	5,662	6,222	6,957	7,416
	12,697	13,435	13,576	14,828	15,439	16,321	17,435	18,977	21,559	23,423
	1,282	1,393	1,438	1,606	1,639	1,749	1,887	1,894	1,991	2,145
Vermont.	483	521	538	559	569	632	692	721	806	891
Virginia	5,051	5,477	5,818	6,155	6,638	7,129	7,764	8,498	9,457	10,439
Washington.	4,986	5,240	5,321	5,695	6,012	6,303	6,462	7,040	8,102	9,061
West Virginia	2,211	2,331	2,406	2,386	2,379	2,570	2,775	2,888	3,150	3,287
Wiaconsin.	6,121	6,691	6,967	6,992	7,417	7,730	8,309	9,118	10,075	10,859
Wyoming	515	565	566	593	586	630	640	644	674	736
Other areas <sup>4</sup>	434	611	626	698	812	980	791	901	1,075	1,220
INCOME TAX AFTER CREDITS United States1	34,351	38,653	39,545	42,2 <b>7</b> 1	44,893	48,200	47,160	49,525	56,071	62,899
Alabama.	342	374	384	399	436	473	480	503	593	629
Alaska	39	42	56	56	60	69	64	76	77	88
Arizona.	194	235	254	275	299	321	303	302	338	393
Arkansas.	143	167	165	182	215	232	225	233	277	307
California.	3,816	4,422	4,517	4,955	5,281	5,714	5,566	5,592	6,237	7,005
Colorado. Commecticut. Delaware <sup>2</sup> District of Columbia <sup>3</sup> Florida.	329 720 153 231 719	359 803 169 275 847	399 835 167 273 851	444 899 171 936	456 947 - 1,002	476 1,046 194 297 1,090	438 1,019 214 288 1,139	442 1,091 230 280 1,226	497 1,257 218 299 1,376	565 1,479 229 314 1,691
Georgia.	437	490	517	554	616	695	723	778	901	976
Hawaii	102	129	154	180	167	177	175	178	210	234
Idaho.	94	103	104	107	108	118	107	115	130	146
Illinois	2,622	2,867	2,951	3,124	3,306	3,424	3,398	3,581	4,094	4,574
Indiana.	826	942	997	1,020	1,111	1,197	1,156	1,244	1,429	1,569
Iowa.	436	453	477	503	508	539	536	570	657	706
Kansas	362	375	396	427	450	485	440	445	510	568
Kentucky.	351	378	376	402	451	472	468	490	585	621
Louisiana.	412	502	448	479	502	562	542	580	709	797
Maine.	128	134	148	157	167	167	173	177	193	221
Maryland <sup>3</sup> . Masschusetts Michigan Minnesota. Mississippi.	685 1,125 1,607 565 128	788 1,283 1,821 619 156	802 1,362 1,908 641 164	1,115 1,411 1,892 691 166	1,252 1,493 2,107 707 189	1,073 1,587 2,315 765 217	1,083 1,520 2,361 733	1,148 1,579 2,582 763 230	1,350 1,774 2,934 867 276	1,478 2,050 3,154 990 307
Missouri	782	864	884	939	980	1,087	1,014	1,095	1,193	1,338
Montana.	100	122	110	120	119	130	119	129	142	153
Nebraska.	224	242	262	302	291	310	291	295	345	379
Nevada.	76	81	89	110	125	149	144	143	155	172
New Hampshire.	102	115	125	133	141	156	146	156	190	216
New Jersey.	1,539	1,695	1,739	1,909	2,028	2,180	2,102	2,279	2,469	2,844
New Mexico.	130	152	145	157	164	173	160	173	183	200
New York.	4,494	5,097	5,077	5,629	5,779	6,107	5,969	6,165	6,774	7,798
North Carolina.	405	500	520	578	642	705	696	784	907	992
North Dakota.	73	73	75	73	89	95	90	92	99	112
Ohio.	2,041	2,295	2,385	2,433	2,558	2,738	2,667	2,890	3,253	3,521
Oklahoma	325	363	364	404	407	437	438	442	488	558
Oregon.	344	387	383	392	418	471	476	468	530	587
Pennsylvania	2,368	2,606	2,586	2,635	2,776	2,973	2,945	3,099	3,468	3,803
Rhode Island.	172	182	186	209	215	231	230	241	280	305
South Carolina. South Dakota. Tennessee. Texas. Utah.	182	226	227	257	292	310	313	342	414	462
	80	69	77	91	96	100	87	89	106	113
	405	456	474	509	613	606	601	653	781	842
	1,541	1,689	1,693	1,866	1,973	2,108	2,028	2,122	2,504	2,866
	128	149	153	175	183	195	185	178	188	212
Vermont.	47	55	56	60	62	71	72	71.	88	100
Virginia	559	633	676	734	813	870	885	947	1,086	1,241
Washington.	623	661	662	734	781	828	751	787	969	1,131
West Virginia	237	262	269	273	273	303	302	304	345	374
Wisconsin.	<b>7</b> 01	805	843	851	896	954	925	975	1,119	1,259
Wyoming.	60	68	71	72	74	84	70	68	75	85
Other areas <sup>4</sup> .	45	75	69	83	94	122	92	103	130	145

Includes data for "Other areas" described in footnote 4.

For 1962, data for Delaware are not shown separately. However, the data are included in the United States totals.

For 1961-1962, data for District of Columbia are included in the statistics for Maryland.

Includes data for returns of bona fide residents of Puerto Rico, U.S. citizens residing abroad, in the Virgin Islands, and in Panama Canal Zone.

Table 51. -NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR LARGE STANDARD METROPOLITAN STATISTICAL AREAS, 1959-1967 [Taxable and nontaxable returns]

								•			-				
dollars)	1967	(15)	227,348 . 34,372 36,332 184,305 448,083	447,79L 33,38U 667,558 84,955	178,648 1,050,361 172,659 422,160 108,545	67,772 119,545 77,014 3,315,009 401,534	817,714 74,431 310,651 509,063 113,254	297,944 371,410 97,748 1,738,808	70,930 88,136 139,052 150,571 228,792	103,687 189,459 175,655 136,834 277,188	188,950 674,851 63,101 381,501 134,513	190,045 54,631 417,981 90,033 87,569	113,111 76,982 2,752,578 240,853 194,843	363,229 529,181 618,769 78,940 159,575	146,400 315,588 5,773,0e3 885,293
( Thousand	196.5	(14)	185,888 185,495 151,544 332,891	351,865 70,939 502,232 71,304	140,823 799,700 124,145 344,821 101,416	34,942 63,904 2,533,957 360,740	7.21,263 237,961 384,235 98,220	239,067 287,747 76,750 1,450,320	63,721 154,454 120,019 148,486	85,410 165,091 114,964 94,881 210,308	146,108 455,255 293,917 113,569	173,469 40,761 331,833 77,232 81,668	85,37° 2,252,984 194,340 154,200	259,058 405,290 483,972 62,396 120,355	122,384 235,167 4,572,301 710,981
credits	1903	(13)	177,529 174,010 - 154,552 322,621	309,418 70,645 495,824 80,528 78,328	128,976 803,278 126,350 344,128	84,915 02,059 2,483,599 363,807	233,091 371,715 91,715	234,292 317,322 84,100 1,201,347	53,e05 136,e99 92,341 162,091	75,035 158,230 124,522 99,724 212,228	141,220 410,595 300,527 110,286	172,502 50,265 363,279 77,829 79,691	2,316,813 183,770 144,158	238,437 407,104 485,899 60,742 112,068	110,488 231,218 4,513,125 695,443
me tax after	1901	(12)	137,406 158,836 52,569 127,236	240,902 67,547 435,475 69,397	120,544 722,486 99,728 310,025 70,559	55,043 64,000 00,030 2,278,427 304,105	537,950 ,4,278 192,458 321,121 75,010	198,005 28:,420 71,793 1,017,613	46,135 100,101 77,538 130,687	09,371 145,538 97,001 73,871 175,522	140,434 340,892 42,644 213,304 96,643	102,548 37,283 288,445 65,305 61,187	2,240,062 107,284 119,201	210,651 354,882 418,340 42,390 89,328	96,529 179,322 4,202,766 625,359
Income	1959	(11)	147,331	215,37e 67,899 431,866 59,52e	113,647 683,100 104,799 340,807 73,071	53,124 56,358 51,256 2,105,200 298,011	529,014 169,690 285,719 56,058	186,177 235,41 68,612 1,037,292 49,314	50,573 80,392 127,105	65,615 115,072 34,587 80,295 173,252	102,443 306,744 39,939 204,700 92,214	146,904 35,459 270,449 91,995 55,268	58,193 43,901 2,046,910 152,726 101,004	207,192 342,872 381,338 45,598 83,774	97,147
dollars)	1967	(10)	1,812,031 1,899,778 679,413 1,514,554 3,943,934	3,489,697 738,725 5,317,097 715,185	1,502,930 7,723,867 1,279,945 3,502,384 801,991	551,435 969,697 632,147 22,975,733 3,625,088	5,954,231 087,181 2,444,310 3,766,086 900,989	2,2e0,39e 3,063,304 770,087 12,708,315 643,355	028,709 735,382 1,099,984 1,214,932 1,618,487	887,852 1,626,183 1,403,152 1,115,068 1,921,497	1,496,795 4,883,132 533,157 2,933,508 1,053,113	1,539,314 505,844 3,414,470 789,109 705,919	943,128 710,310 21,438,708 1,978,720 1,583,707	2,673,246 4,217,591 5,003,243 723,992 1,245,311	1,046,952 2,449,176 39,326,491 6,144,408
(Thousand o	1965	(6)	1,507,672 1,098,909 1,274,069 3,116,992	2,936,044 042,580 4,209,358 040,071 572,604	1,274,727 6,479,569 1,007,503 3,077,001 860,593	811,774 582,578 19,377,910 3,001,485	5,375,082 1,946,554 3,098,708 807,029	1,910,431 2,032,842 038,018 11,138,440 011,449	1,208,764 1,000,615 1,340,236	778,313 1,448,099 1,050,144 830,520 1,500,321	1,254,091 3,697,000 2,453,144 984,965	1,492,803 405,033 2,840,953 658,589 690,873	749,654 18,840,037 1,738,112 1,327,694	2,229,393 3,474,088 4,225,274 573,990 1,022,631	2,078,760 34,278,160 5,277,951
income	1903	(8)	1,340,787 1,352,762 1,154,008 2,515,269	2,283,89U 583,437 3,745,290 621,706 593,989	1,055,649 5,794,070 925,856 2,684,158 724,373	2,028,352	4,570,828 1,716,972 2,576,630 704,451	1,695,135 2,388,531 651,159 8,782,292 451,339	472,704 979,099 752,353 1,251,918	610,625 1,191,184 1,007,737 772,462 1,368,853	1,078,550 2,895,002 2,183,944 892,867	1,307,365 413,943 2,004,777 617,961 603,701	10,681,641 1,427,917 1,127,816	1,878,456 3,035,607 3,654,697 527,471 837,636	769,343 1,707,997 30,736,669 4,768,395
Adjust d gross	1967	(2)	1,024,554 1,282,864 448,484 955,678	1,927,262 521,414 3,467,064 579,750	991,238 5,2%,028 748,317 2,508,150 593,07%	437,771 502,083 491,305 15,391,127 2,167,731	3,878,937 322,122 1,387,583 2,250,958 5,21,105	1,502,209 2,116,033 543,342 7,531,327 515,851	393,500 767,398 619,114 1,009,622	585,010 1,141,008 750,518 007,511 1,168,014	995,232 2,400,022 301,408 1,510,566 801,750	1,274,157 332,434 2,182,026 538,408 484,209	535,055 - 16,576,244 1,359,904	1,702,713 2,595,014 3,190,100 425,665 695,366	691,131 1,362,575 28,420,401 4,285,709
Adj	1959	(0)	1,110,953 1,197,483 861,326	1,737,036 519,867 3,307,756 473,833	958,804 5,113,522 825,405 2,609,915 579,291	428,750 408,358 419,477 14,614,659 2,101,194	3,904,418 1,260,140 2,030,558 511,004	1,345,551 1,838,082 533,381 7,693,73c +32,675	413,319 629,541 991,387	469,954 947,310 660,590 630,594 1,208,656	784,018 2,219,726 344,034 1,452,532 757,604	1,237,721 325,660 2,038,007 537,646 433,309	491,128 385,349 15,097,630 1,215,112 871,143	1,652,992 2,589,443 2,947,121 444,889 629,971	685,670 1,376,852 25,917,626 4,003,580
	1.407	(5)	235,879 257,521 90,861 217,256 484,023	457,235 103,542 741,972 99,858 95,032	219,109 1,017,247 153,423 450,400	80,729 124,432 104,110 2,758,312 503,899	740,609 106,823 315,471 494,300 123,073	284,611 404,514 104,051 1,511,275 98,163	95,787 102,782 128,538 170,185 240,368	134,665 227,259 193,502 159,930. 239,941	198,367 521,545 84,054 372,609 159,330	245,768 83,202 453,244 121,329 103,422	124,229 108,987 2,605,772 278,370 233,095	407,458 540,412 548,100 114,414 181,002	130,638 331,175 4,603,416 717,257
S S	1.40;	(4)	202,326 258,259 189,334 405,628	425,806 99,059 022,843 97,523	201,060 991,932 147,001 459,422 123,224	114,012 99,400 2,581,895 449,758	722,87 <b>c</b> 297,997 459,845 131,404	255,905 392,289 91,874 1,407,162 105,290	114,755 154,140 151,555 219,526	126,733 205,458 160,783 126,456 208,362	186,537 543,122 355,960 154,007	247,455 82,211 405,641 110,980 106,263	106,045 2,518,674 263,153 222,993	377,107 480,124 599,144 99,825 171,856	131,725 332,086 4,546,345 680,733
er of return	1403	(3)	230,485 230,493 126,375 339,602	367,448 95,542 035,225 103,147 101,299	182,403 957,620 144,400 441,377 117,337	113,037 99,481 2,437,231 424,204	629,707 274,350 410,621 108,455	258,045 309,174 108,754 1,280,127 88,412	93,520 139,350 130,348 217,158	112,183 180,661 170,693 137,112 191,693	178,953 401,449 340,347 169,923	230,823 83,952 415,288 117,993 107,114	96,559 2,418,330 243,267 196,543	349,762 479,707 569,845 103,884 159,411	120,994 308,846 4,457,488 692,751
Number	Livel	(5)	173,433 240,110 50,103 169,224	338,393 93,967 003,910 104,572	181,630 48,372 129,802 445,358 1.2,293	76,827 88,11 99,01 2,376,	226,363 232,136 232,136 377,915 100,185	243,000 335,363 87,565 1,243,765 101,645	78,804 122,358 119,291 186,451	112,380 191,125 128,731 121,045 182,072	1c4,734,400,198,75c,108,168,147	244,071 76,310 369,276 109,957 98,338	89,750 2,540,409 243,843 195,013	319,233 437,299 510,801 91,735 130,402	117,837 258,953 4,408,026 568,956
	1454	(1)	173,040	328, 343 26, 780 02, 320	188,514 4,2,034 145,411 461,227 106,695	81,287 90,052 88,901 2,391,800 381,97e	236,622 236,622 358,542 87,040	228,902 323,054 90,818 1,287,312 92,388	88,018 115,795	106,102 159,100 120,984 127,946 203,201	149,770 394,137 72,041 255,642 157,631	256,486 81,369 368,162 118,288	95,523 79,470 2,449,560 233,069 186,518	321,707 433,214 520,344 87,368 122,617	
	The area of the change statistic of about		Abra, 4. Alkaqevin: hp-fra, Ne-1 ra Alkaqevin: yer fa Waranianianianianianianianianianianianiania	Faveriteid, Valifornia Sacian Ce, Marian-frança Sacian C-E, an dathur-frança Pexac Sugmant L. New Yep-Fenna, Vanna	Purmungham, Alakama** Puston, Massahmaetts** Puston, Institution Puston, Parkers Santon, Parkers	Charlecton, West Vinginia  Thatti, Mith Carilina Thattinings, Tammasse-Joogia Chicago, Illinois Chicago, Chicago, Chicago, Illinois	Cleveland, Joh. " - Lambia, South Carolina - Lambia, Nabe - Lambia, Taxas" - Lambia - Lawas - Lambia -	Dayte, uhlu- Denver, Columadu Der Mannes, Jowa Dertwit, Michigan Luiuth-Superlur, Minnesota-Jisconsin	El Paso, Texas Erie, Penns,lvania Fint, M.Anfgan Fort Lauderdale-Hollywood, Florida Fort W.rth, Texas	Presno, California Dary-Hammond-East Chicago, Indiana Ornal Rapius, Muchigan' Prant Rapius, Muchigan' Hartford, Connecticut <sup>2</sup>	Homolulu, Hawaii Houston, Texas² Huntingforn-Ashland, West Virginia-Kentucky-Ohio Iniisnapolis, Indiana² Jacksonville, Florida	Jersey City, New Jersey Johnstown, Pennsylvania Fannsas City Missouri-Fansas* Frowville, Tentessee Lancaster, Pennsylvania		Mismi, Florida Milvaukee, Wisconsin? 4 Minuegolis-St. Paul, Minnesota Minulle, Alabama? Hashville, Ternessee?	New Maven, Connectiout? New Orleans, Louisiana? New York, New York New York New York New York New York

Footnotes at end of table.

Table 51. -NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR LARGE STANDARD METROPOLITAN STATISTICAL AREAS, 1959-1967 -- Continued [Taxable and nontaxable returns]

		EN	Number of refurns	80		4	Adjusted gross		income (Promound dollors)		In	Income tay after		opedite (Thousand dollars)	
Standard metropolitan statistical area	1050	1061	- 20	1065	1967	1959			1965	1967	1959	198		1925	10.0
	12.)	(2)	(3)	(4)	(5)	(6)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)
Oklahome Oity, Oklahoma* Cmaha, Nebraska-Iova Chlando, Florida Paderson-Olifon-Passalo, New Jersey	154,795 155,935 - 425,413 111,286	187,212 169,934 99,751 425,344	194,002 178,975 109,903 401,700 102,344	205,920 185,831 110,130 468,411 120,894	198,142 175,394 133,155 507,115	805,221 810,907 2,001,359	397,309 1,006,455 534,359 2,809,982 557,557	1,137,000 1,058,850 619,298 3,328,841	1,203,042 1,152,348 e19,170 3,e31,413 826,598	1,412,609 1,297,957 921,603 4,505,591 915,024	100,871 101,955 352,019 83,581	123,736 138,783 67,064 393,197 75,359	142,751 141,755 72,016 474,297 89,203	127,803 130,828 62,511 405,741	106,924 107,735 104,917 640,177
Philadelphia, Pennsylvania-New Jersey Phoenix, Arizona Pittshurgh, Pennsylvania Portland, Ovegon-Washington Providence-Partucket-Warwick, RRode Island- Massachusetts²	1,515,016 195,650 832,370 279,234 298,837	1,553,685 223,002 794,380 315,085	1,521,946 257,355 775,915 318,799 290,897	1,597,929 275,900 732,123 327,185	1,758,588 307,895 846,932 342,728	8,210,144 1,017,729 4.634,777 1,530,415 1,394,499	8,932,000 1,265,080 4,418,754 1,771,920 1,406,089	9,410,933 1,533,018 4,80c,974 1,97c,1c7	10,865,580 1,085,621 5,064,555 2,250,414 1,875,198	13,116,040 2,188,837 5,097,178 2,484,455 2,103,386	1,076,097 129,226 669,795 201,445 170,005	1,170,389 158,102 592,529 232,537 186,088	1,262,450 189,602 653,175 257,843 209,057	1,313,111 177,825 631,740 268,172 218,455	1,721,028 247,206 784,123 313,952 266,920
Reading, Pennsylvania Richmond, Virginia Richester, New Yorks Sacramento, California St. Louis, Missouri-Illinois?	99,005 155,405 219,917 108,312 671,221	99,055 145,569 218,128 181,428 713,059	99,141 172,587 266,169 230,409 752,643	103,555 160,964 313,432 227,145 812,032	102,527 176,194 314,623 275,985 822,033	485,635 776,280 1,352,015 1,019,971 3,791,453	495,523 855,670 1,398,117 1,221,092 4,269,305	553,730 985,252 1,747,027 1,564,285 4,682,927	053,801 1,158,757 2,174,990 1,707,422 5,634,190	706,999 1,315,920 2,57c,919 2,123,383 c,370,027	53,968 100,941 186,269 132,108 516,610	62,338 115,118 193,693 165,337 573,311	70,3e8 130,388 238,ee9 204,7£+ 550,078	70,175 148,485 254,724 198,565 677,149	90,019 179,209 337,957 250,002 840,270
Sait Lake City, Utan? San Antonio, Texas? San Bernardon-Riverale-Ontaric, California San Dige., California San Francisco-Oakland, California*	119,730 193,724 2, ',511 315,593 1,314,096	130,589 204,431 2e5,004 317,3e3 1,067,343	160,551 208,330 293,1c4 337,355 1,105,396	108,804 245,703 304,329 369,541 1,173,439	163,959 225,388 340,796 370,093 1,222,447	649,279 840,448 1,297,862 1,938,115 0,384,584	733,158 974,618 1,449,037 1,878,996 7,236,488	994,006 1,055,259 1,773,393 1,983,157 7,699,293	1,004,466 1,348,256 2,050,093 2,381,542 8,744,867	1,133,322 1,418,296 2,421,778 2,851,755 10,137,490	77,717 108,331 138,833 245,259 929,231	82,438 118,197 165,557 225,724 1,063,405	111,286 133,250 208,150 241,415 1,120,574	100,888 150,606 208,186 247,021 1,137,744	119,223 179,003 255,739 325,883 1,367,704
San Jose, Calitrania Scratche-Verett, Washington Seattle-Everett, Washington Shreveport, Louislana South Bend, Indiana <sup>2</sup>	11,515 11,945 380,588 73,829 80,722	340,274	280,552 441,141 72,130 88,993	330,859 429,041 50,591 90,015	363,902 85,383 524,359 93,157	1,409,616 316,966 2,244,526 408,984 468,859	1,590,047 2,505,270 370,615	2,213,780 3,034,367 412,076 513,612	2,530,899 3,152,715 394,276	3,175,544 470,033 4,377,081 600,547 722,125	182,314 34,353 300,609 57,357 52,814	211,045	295,716 422,022 52,937 64,887	284,884 383,264 44,432 72,782	392,769 50,451 582,434 72,388 92,401
Spokar, Washington Springfield-Chicopee-Holyoke, Massachusetts- Connectiout <sup>5</sup> Stockton, California Syracuse, New York Taroma, Washington	89,054 148,85U 71,670 200,034 106,425	77,819 148,379 203,186 105,007	95,032 157,521 204,237 90,007	100,169 171,165 192,539 120,668	94,735 178,528 91,385 198,987 127,802	468,546 812,077 378,337 1,072,175 563,652	440,277 812,123 1,134,622 597,008	540,095 902,898 1,174,499 537,704	1,117,807 1,203,897	040,949 1,246,418 062,830 1,474,588	54,642 100,285 45,082 131,741	55,372 101,036 139,792 74,377	69,442 116,43U 144,605 70,770	05,185 127,424 136,084 78,030	76,256 149,430 73,244 176,270 121,933
Tampa-St. Petersburg, Florida Toledo, Chi.—Alchigan Trenton, Haw Jersey Tuccun, Arizona Tuccun, Arizona Tuccu, Arizona	238,207 156,784 104,686 144,112	202,139 155,174 105,638 79,246 139,944	269,544 184,587 105,615 92,551 137,078	301,8e5 228,527 11c,054 84,518 14c,317	310,134 235,265 111,908 106,535 171,784	1,085,412 887,350 573,790 778,490	1,202,457 905,683 602,240 453,213 808,384	1,354,332 1,198,779 659,780 537,337 819,062	1,516,895 1,532,669 814,525 522,315 1,019,882	1,873,588 1,757,147 891,385 083,540 1,211,387	125,614 121,208 78,759 100,253	139,322 125,064 81,841 51,986 109,089	157,383 163,080 91,372 64,720 114,884	104,422 163,730 104,470 50,516	214,647 231,778 126,711 81,353 154,848
Ution-Rome, New York Washington, D. 2. Maryland-Virginia* Wilhite-Barre-Hasse* Wilkee-Barre-Hasseon, Pennsylvania Wilmington, Delaware-New Jersey-Maryland*	100,127 703,658 109,919 119,280 133,802	114,073 714,204 113,209 113,671 124,508	96,944 822,348 135,965 108,110 149,225	93,567 831,996 127,237 106,113	116,531 1,008,189 144,758 129,845 171,066	516,535 4,315,146 597,541 477,110 854,922	578,278 4,725,622 607,326 480,342 872,082	546,825 5,855,122 801,546 503,748 1,073,900	603,868 6,589,453 810,864 551,707 1,277,333	8,535,409 974,378 737,761	60,503 614,324 72,014 54,915 153,127	08,122 074,987 81,674 57,074 154,073	864,147 864,147 99,515 50,859 185,446	65,225 890,582 91,595 56,421 214,775	94,282 1,184,471 110,878 85,565 214,117
Wormester, Massachusetts York, Pennsylvenia? Youngstown-Warren, Onlo	108,939 89,841 173,530	93,123	112,424 111,839 159,063	122,221 100,451 173,692	115,750 104,308 190,414	520,751 435,769 908,557	495,557	641,708 597,578 957,437	749,669	753,511 689,081 1,347,592	01,711 01,385 107,519	63,758	83,344 71,952 121,020	85,433 76,288 137,24:	9t,122 83,015 155,758

\*Sack acfinition charged in 1901 to include additional areas.
\*Sack definition charged in 1903 to include additional areas.
\*Sack definition charged in 1905 to include additional areas.
\*Sack definition charged in 1907 to include additional areas.
\*Anather activition charged in 1907 to include additional areas.
\*Anather activition charged in 1907 to include additional areas Sack in 1909 and 1901.
\*Solate County delected from definition of San Pransisco Sack in 1903.
\*Pull of the Land and Anather activition of San Pransisco Sack in 1903.
\*Pull of the Sandard metropolitan statistical areas which were among the 100 largest in say year between 1999 and 1905, as defined by the Budget in those years.

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FORM 1040:

Individual Income Tax Return, 208 Schedule B, Income and Credits, 210

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1. Name (If joint return, use first names and middle initials of both)

U.S.Individual
If item 7 is \$10,000 or more, or if total income from interest, dividends, and nonwithheld wages is over \$200, use Form 1040.

Property, 237

Schedule F, Farm Income and Expense, 240 Schedule G, Income Averaging, 245

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2. Your social security number 4. Check one:

rnal Revenue Ser								15	a. Single; b. Married	filing iolal
Internal Revenue Ser Please	Home address	(Number and street or rural route)				3. Spot	ise'a social security nu	mber	turn (even i	only and
1 1 2 S								1	c. Married f	
nternal Re- Pleese print	City, town or post office, State and ZIP code				e return, enler her (his) social security number in item 3 and give fire					
ter below same as anging fro	name and a above, write om separate ames and add	ddress used on your retur "Same.") If none filed, giv to joint or joint to separ resses.	rn for 1966. !! ve reason. If ate returns,	Forms V	otal wages, s V–2, Copy B V–2 attach	i. If not sh	os, etc. Enclose lown on enclosed . S	Yours spouse's		
			17	6a. Interest				Yours	<b></b>	
							S	pouse's	<b>&gt;</b>	
				<b>6b.</b> Dividend	ls: Yours—b	efore exclu	sion \$	After	<b></b>	
		or more, you must compu	- al Davianua		r.) Spouse's-	before ex	clusion \$	After	<u> </u>	_
If income was less than \$5,000, you may have the Internal Revenue Service compute your tax by omitting items 8, 10, and 11 (but complete item 9). If you compute your own tax, pay balance (item 10) in full with your return.				7. Total in	come (add i	items 5, 6a,	and 6b)		<b></b>	
				8. Tax from	n Tax Table	or tax con	putation schedule		<b>&gt;</b>	
				9. Total Fe	deral incom	ne tax with	eld (from Forms \	W-2)	<b>&gt;</b>	
pply ifund to:	U.S. Sal	rings Bonds, s refunded; or Ref	und only.	10. If item	8 is larger t	than item 9	, enter Baia	nce due	<b>&gt;</b>	
ST YOUR	EXEMPTIONS	AND SIGN ON OTHER	SIDE.	11. If item	9 is larger tl	han item 8,	enter	Refund	<b>&gt;</b>	
		OURSELF—ANO SPOUSE		1	urself	-	65 or over Blind	) E	nter numbe	,
income in	is included in oxes which ap- mes of your d	this return, or she (he) hoply		1	urself	-	65 or over Blind	} E	boxes necked Enter	<u> </u>
Income I Check be 3. First nan children	Is included in oxes which ar mes of your d who lived wit	n this return, or she (he) h oply ependent th you	ad no income	) { Spo	ouse	· 🗆	-	} Ei	boxes necked Enter numbe	<u> </u>
Income I Check be 3. First nan children	Is included in oxes which as mes of your d who lived with MTS (a) NAM (ii)	n this return, or she (he) h oply ependent th you		Spo	ths lived home. If	-	65 or over Blind  (e) Amount YOU furnished for dependent's support. If	(f) Amou	Enter number sincluding nt. See In-	<u> </u>
Income I Check be Check be First nan children L DEPENDEN OTHER TH THOSE CLAIMED	Is included in oxes which as mes of your d who lived with MTS (a) NAM (ii)	n this return, or she (he) hoppy  lependent th you  IE Inter figure 1 in the lest coltoright for each name listed more space is needed, attach	ad no income	Spo	ths lived home. If	(d) Did dependent have income of \$600 or	(e) Amount YOU furnished for dependent's support. If	(f) Amou	Enter number sincluding nt. See In-	<u> </u>
Income I Check be Check be The children Children I. DEPENDEN OTHER TH THOSE CLAIMED	Is included in oxes which as mes of your d who lived with MTS (a) NAM (ii)	n this return, or she (he) hoppy  lependent th you  IE Inter figure 1 in the lest coltoright for each name listed more space is needed, attach	ad no income	Spo	ths lived home. If	(d) Did dependent have income of \$600 or	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amou by OTHI depender struction	Enter number sincluding nt. See In-	
Income I Check be Check be First nan children DEPENDEN OTHER TH THOSE CLAIMED	Is included in oxes which as mes of your d who lived with MTS (a) NAM (ii)	n this return, or she (he) hoppy  lependent th you  IE Inter figure 1 in the lest coltoright for each name listed more space is needed, attach	ad no income	Spo	ths lived home. If	(d) Did dependent have income of \$600 or	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amou by OTHI depender struction	Enter number sincluding nt. See In-	
Income I Check b S. First nan children I. DEPENDEN OTHER TH THOSE CLAIMED IN ITEM 1	Is included in oxes which appears of your of who lived with the wind that the wind t	n this return, or she (he) hoppy  lependent th you  IE Inter figure 1 in the lest coltoright for each name listed more space is needed, attach	ad no income	) Spo	ths lived home. If died duralso write	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount of the struction struction	boxes necked  Enter number  ant fumished  RS including  nt. See In-	<b>b</b> -
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# US Treasury Department

# **Internal Revenue Service**

1967

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1967 U.S. income tax returns.



# For employees who earned less than \$10,000

# ► Please follow these steps in using Card Form 1040A

- A Read instructions below. (See "Who May Use Form 1040A." If ineligible, use Form 1040.)
- **B** Fill out the copy on page 4. If you need help, phone or visit any Internal Revenue Service office.
- C Transfer answers from the copy to the card. Keep the copy for your records.
- Sign the card and mail it with your Wage and Tax Statements (Forms W-2, Copy B) to your Internal Revenue Service office as shown on page 8 of these instructions.
- If your name, address, and social security number are already printed on the card form, please use this card. Correct the preprinted information, if necessary.

# Who must file a tax return

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income in 1967 must file; except that if you are 65 or over, you must file if you had an income of \$1,200 or more.

# Who may use Form 1040A

If your income was less than \$10,000 and consisted entirely of wages (including tips) subject to withholding tax and not more than \$200 total of dividends, interest, and other wages and tips, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

# Who may not use Form 1040A

File Form 1040 instead of Form 1040A if—

- You had income from sources other than, or in amounts larger than, those stated above.
- 2 Either husband or wife itemizes deductions.
- 3 You claim the tax status of head of household or surviving husband or wife.
- 4 You claim the retirement income credit.

- You claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W-2.
- 6 You claim deductions for travel, transportation, moving, or "outside salesmen" expense. (However, see "Reimbursed Expenses," page 3 of instructions.)
- 7 You claim credit for payments on estimated tax or an over-payment from 1966.
- 8 You claim credit for Federal taxes for nonhighway gasoline and lubricating oil.
- 9 You received tips of \$20 or more in a month, which you did not report fully to your employer.
- Your Form W-2 shows an amount as "Uncollected Employee Tax on Tips."
- 11 You are a nonresident alien. (File Form 1040NR.)

#### Members of Armed Forces

A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

An enlisted man may exclude all service compensation for each month for which he served in a combat zone

and each month for which he was hospitalized as a result of such service. For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to \$500 a month of such compensation. Forms W-2 issued for 1967 by the Armed Forces ordinarily do not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W-2, you will be issued a corrected Form W-2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2, include the difference in item 5. and attach the certificate to your return. If you get a corrected Form W-2. include the amount shown on that form in item 5

#### When and where to file

Please file as early as possible with the District Director of Internal Revenue for your district, or with your Internal Revenue Service Center as shown in the mailing instructions on page 8. File your return on or after January 1, 1968, but not later than April 15, 1968.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, must file with Director of International Operations, Internal Revenue Service, Washington D.C. 20225.

#### Where to get forms

If you need a Form 1040, you can get one from any Internal Revenue office, or from many banks and post offices. Your employer will furnish a Form W-2.

# How to pay

Checks or money orders should be made payable to "Internal Revenue Service." Please write your social security number on your check or money order. You need not pay a balance of tax due of less than \$1, and

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an overpayment of less than \$1 will be refunded only upon separate application.

#### **Signature**

Your return is not valid unless you sign it. Both husband and wife must sign a joint return unless the husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in the military service in Vietnam.

## Computation of tax on Form 1040A:

## If your income was less than \$5,000

You may find your tax from the appropriate Tax Table on page 5, 6, or 7, or you may have the Internal Revenue Service do it for you. If you are married and filing a separate return and you choose to have the Internal Revenue Service figure your tax, it will be figured using the 10 percent standard deduction but not the minimum standard deduction.

## If your income is \$5,000 or more, but less than \$10,000

You must use the standard deduction—either the 10 percent standard deduction or the minimum standard deduction, whichever is greater—and compute your own tax. (See Tax Computation Schedule on page 4.)

Use of the Tax Table or the standard deduction eliminates the need for listing contributions, interest, taxes, losses, medical expenses, child care expenses and certain miscellaneous deductions. The standard deduction is 10 percent of item 7, page 1, Form 1040A, but not less than the minimum standard deduction which is an amount equal to \$200 (\$100 if married and filing a separate return), plus \$100 for each exemption claimed in item 15 on the back of your return.

Example: Husband and wife filing joint return claiming four dependent children. Minimum standard deduction is \$800 (\$200 plus \$100 for each of six exemptions).

The standard deduction is limited to \$1,000 (\$500 for each return if married and filing separate returns). If your standard deduction is less than your itemized deductions, it will be to your advantage to use Form 1040 and

itemize your deductions. The Tax Tables are designed to allow for the standard deduction.

If separate returns are filed by married individuals, and if either the husband or wife elects the 10 percent standard deduction or one of them chooses to have the Internal Revenue Service figure the tax, the other must use the 10 percent standard deduction. To use the minimum standard deduction both must use it and both must compute their tax.

#### Married couple:

Marital Status.—If married at the end of 1967, you are considered married for the entire year. If divorced or legally separated on or before the end of 1967, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the year, and may file a joint return.

#### How to prepare a joint return

To benefit from the split income provisions, a husband and wife must file a joint return. If a joint return is filed, you must include the income of both; however, a joint return may be filed even though one had no income. If your income was under \$5,000, and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined income or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return. A joint return may not be filed if either husband or wife was a non-resident alien at any time during the taxable year.

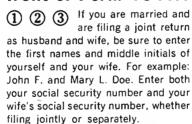
## How to prepare a separate return

In a separate return each must report his or her separate income and fill in a separate form.

#### Do you owe a tax balance?

Under the pay-as-you-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1967 return, you should consider changing your Withholding Exemption Certificate (Form W—4).

# Instructions for preparing front of Form 1040A



Enter the total wages (including tips) from all your 1967 Forms W-2. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1967" add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1967," and enter the total on page 1, item 5. Also include in this item wages and tips for which you did not receive a Form W-2. If you lose a Form W-2, ask your employer for a new one. If you cannot furnish a Form W-2, attach an explanation.



#### Two or more employers

If a total of more than \$290.40 of social security (F.I.C.A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$290.40 as a credit against your income tax.

- (a) Add the social security (F.I.C.A.) tax withheld by all your employers from your wages in 1967. If joint return, make separate computations for you and your wife.
  - (b) Subtract \$290.40.
- (c) Include the balance in the amount shown in item 9
- (6) a. INTEREST.—Include all interest actually received or credited to your account by a bank, savings and loan association, credit union, etc. Also include interest on tax refunds.

PAGE 2

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6 b. DIVIDENDS.—Enter total dividends received in the space following the words "before exclusion." You may exclude from your income up to \$100 of dividends received from domestic corporations. If a joint return is filed and both husband and wife have dividend income, each is entitled to such an exclusion for dividends belonging to him or her, but one may not use any portion of the \$100 exclusion not used by the other. For example, if the husband had \$180 in dividends, and the wife had \$20, only \$120 may be excluded-\$100 for husband and \$20 for wife. Subtract your exclusion and enter your taxable dividends in the right-hand column.

Earnings (even though called dividends) received from savings (building) and loan associations and mutual savings banks on deposits or withdrawable accounts should be reported in item 6a.

7 8 9 10 11

COMPUTATION OF TAX

## a. If your income was less than \$5,000

You may find your own tax from the appropriate Tax Table in these instructions, or you may have the Internal Revenue Service do it for you. If you find your own tax, complete items 8, 9, and 10 or 11. If you have the Service find your tax, omit items 8, 10, and 11 (but complete item 9). We will send you a bill for the balance due, or a check for the refund.

## b. If your income was \$5,000 or more but less than \$10,000

You must compute your own tax and use the standard deduction. If your itemized deductions are in excess of your standard deduction, it will be to your advantage to use Form 1040. (See page 4 for fax computation schedule.) Keep it for your records.

## Purchase of U.S. Savings Bonds

If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. (See "check boxes" to left of item 10.) If you check the U.S. Savings Bonds, and excess refunded box, you will be issued as many bonds as your refund will buy, provided it does not leave a balance of less than \$1 to be paid by check. For example, if your refund is \$40, you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return, the bonds will be issued only to husband and wife as co-owners.

(e) EITHER (1) for the entire year 1967 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child\*
Stepchild
Mother
Father
Grandparent
Brother
Sister
Grandchild
Stepbrother

Stepsister Stepmother Stepfather Mother-in-law Father-in-law Brother-in-law Sister-in-law Son-in-law Daughter-in-law

The following if related by blood:
Uncle Nephew

Uncle Nephev Aunt Niece

\*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

#### **Divorced or Separated Parents**

For new rules on dependency exemptions for your children if you are divorced or separated see Document No. 5013, Personal Exemptions, which is available at the District Director's office.

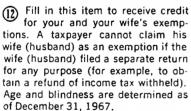
#### Birth or death of dependent

You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

#### Reimbursed expenses

If you accounted to your employer for business travel expenses and he paid for them (either by advances or reimbursements or by allowing you to use a charge account), or he gave you a flat allowance for subsistence and mileage of not more than \$25 a day and 15 cents a mile, and your expenses equaled your reimbursement, or your expenses exceeded the reimbursement and you do not wish to claim a deduction, you may file Form 1040A without showing these amounts by simply checking the box on the back of Form 1040A above the signature. For higher rates in special cases, such as foreign travel, consult your District Director. However, if your employer's payments were more than your expenses, or you wish to claim a deduction for expenses, you may not use Form 1040A, but must use Form 1040.

# Instructions for preparing back of Form 1040A



(13) (14) Enter in item 13 the first names and the total number of your dependent children who lived with you during 1967.

List other dependents in item 14. Each dependent must meet all of the following tests:

(a) Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed). Support includes all amounts used for the dependent's support whether contributed by the depend-

ent or by others and whether such amounts are taxable or nontaxable income such as social security, gifts, savings, etc.

(b) Received less than \$600 income. (This test does not apply to your children or stepchildren who were under 19 or who were full-time students for 5 calendar months of the year; however, you must have provided over one-half of the child's support.)

(c) Did not file a joint return with her husband (or his wife).

(d) Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone. (An alien child legally adopted by and living with a United States citizen abroad also qualifies as a citizen of the United States for this purpose.)

PAGE 3

## YOUR COPY-KEEP FOR YOUR RECORDS

104	U.S. Individual Income Tax Retu	of total inc	come from	or more, or interest, div- eld wages is 1040.	_			19	96	<b>i</b> 7
S. Treasury Depertment Iternal Revenue Service Please	Name (It joint return, use first names and mid				2) You	ir social security no	I□₁	heck one: . Single;	lies is	inf ra
Revenue	Home address (Number and street or rural route	)			3 Spor	use's social security nur		o, Merried fi lurn (even if ncome); c. Marriad fil		
U.S. Treasury Deperiment Internal Revenue	City, town or post office, State and ZIP code					irn, enter her (his) socia		y—ti spouse	is als	to filing
Enter below (If same as changing from	name and address used on your retu above, write "Same.") If none filed, gi om separate to joint or joint to separ ames and addresses	ve reason. If	Form	s W-2, Cop s W-2 atta	s, salaries, tij y B. It not sh ch explanation	nown on enclosed	Yours ▶ pouse's ▶			
			Intere	est		·s	Yours ▶ pouse's ▶			••••
If income was	ne was \$5,000 or more, you must composites than \$5,000, you may have the Inte	ule your tax. rnal Revenue	(See	nstr.) Spous	-before exclu e's-before ex ld items 5, 6a	clusion \$	After ► After ►			
complete ite	ute your tax by amitting items 8, 10, m 9). It you compute your own tax, tall with your return.	pay balance	Tax 1	rom Tax Ta	ble or tax cor	nputation schedule	<b>&gt;</b>			
Apply refund to:	U.S. Savings Bonds, & excess refunded; or Re		0) If ite	m 8 is large	er than item 9	, enter Bala	nce due ▶			
LIST YOUR	EXEMPTIONS AND SIGN ON OTHER	SIDE.	II) If ite	m 9 is large	er than item 8	, enter	Refund ►	<u> </u>		
income i Check be	IONS FOR YOURSELF—AND SPOUSE s included in this return, or she (he) h oxes which apply hes of your dependent			ourself	Regular	65 or over Blind	)	r number exes ked Enter	•	
DEPENDEN	who lived with you TS (a) NAME	(b) Relationship		onths lived	(d) Did	(a) Amount YOU fur-	(f) Amount	number furnished	-	
OTHER TH THOSE CLAIMED IN ITEM 1	umn to right for each name listed (if more space is needed, attach	,	born	ur home. If or died dur- ear also write or "D"	dependent have income of \$600 or more?	nished for depend- ent's support. If 100% write "ALL"	by OTHERS dapendant, struction 14	See in-		
						\$	s		•	
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	XEMPTIONS FROM ITEMS 12, 13, AN	D 14 ABOVE		1 -		:			<b>&gt;</b>	
Your present	employer e where employed				s present emp					
	expense allowance or charged expense			instructions	for "Reimbu	rsed Expenses" and			ropri	ate.
Sign	Under penalties of perjury, I declare th	at to the best o	if my kno	wledge and I	belief this is a 	true, correct, and co	mplete retu	irn.	4 5-004-0-	
here	Ydur signature  Spouse's signature (If filing jointly, BDTN mu	st sign even if only	v one had i	ncome)			SPO : 1967—O-26	-0-015	Date	
1 Enter to	mputation Schedule otal income from item 7 of the standard deduction which	Form 104	OA .				. \$	5,000 d		nore)
person	filing a separate return canr	not claim m	nore th	an \$500	)					·
	t line 2 from line 1									
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	amount on line 5. Use appr of Form 1040A (Do not atta					ter here and i	_			
	are a single taxpayer or a marrie return, use this tax rate schedule	ed taxpayer f	filing a		ou are marri	ed taxpayers filin				
\$0 \$5 \$500 \$1 \$1,000 \$1 \$1,500 \$2 \$2,000 \$4 \$4,000 \$6	on line 5 is: tot over  00 14% of the amount of the am	excess over excess	\$1,000 \$1,500 \$2,000 \$4,000 \$6,000	If the am Over \$0 \$1,000 \$2,000 \$3,000 \$4,000 \$8,000	\$2,000 \$3,000 \$4,000 \$8,000	5 is:  14% of the \$140, plus \$290, plus \$450, plus \$620, plus \$1,380, plu	15% of 6 16% of 6 17% of 6	n line 5 excess av excess ov excess ov excess ov	er \$ er \$ er \$	2,000 3,000 4,000
FAGE 4								16-	79814	-1

#### Tax Tables for Incomes Under \$5,000

If your total income (item 7 of your return) is \$5,000 or more, use Tax Computation Schedule on page 4

If you checked as your filing status on page 1, tem 4b. Married Filing Joint Return, use Tax Table 8 tem 4c. Married Filing Separately, use Tax Table C



Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction and the minimum standard deduction. Table C shows the tax based on either the 10 percent or the minimum standard deduction.

## 1967 TAX TABLE A— FOR SINGLE PERSONS

To find your tax read down income columns until you find the line covering the total Income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

100	_		I EKSO				number of (			item 15.		in item l
lf your total	income is-	And the nu	imber of exer	nptions is—	if your total	income is—		And	i the number of	t exemptions is-		
At least	Bul less than	1	2	If 4 or more there is no tax	At least	Bul less than	1	2	3	4	5	1f 7 or mor there is no tax
			Your tax is—						Your ta	x is—		
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$236	\$124	\$23	\$0	\$0	\$0
900	925	2 5	0	0	2,475	2,500	240	128	26	0	0	0
925 950	950 975	9	ŏ	0	2,500 2,525	2,525 2,550	244 248	132   136	30 33	0	0	0
975	1,000	12	0	0	2,550	2,575	253	139	37	0	0	0
1,000	1,025	16	0	0	2,575	2,600	257	143	40	0	0	2
1,025 1,050	1,050 1,075	19 23	ŏ	6	2,600 2,625	2,625 2,650	261 265	147 151	44 47	0	0	
1,075	1,100	26	0	0	2,650	2,675	270	155	51	0	0	
1,100	1,125	30 33	0	0	2,675 2,700	2,700 2,725	274 278	159 163	54 58	0	0	
1,125 1.150	1,150 1,175	37	ŏ	ŏ	2,700	2,750	282	167	61	ŏ	ŏ	1 6
1,175	1,200	40	0	0	2,750	2,775	287	171	65	0	0	(
1,200	1,225	44 47	0	0	2,775	2,800	291 295	175 179	68 72	0	0	
1,225 1,250	1,250 1,275	51	ŏ	ŏ	2,800 2,825	2,825 2,850	299	183	76	ŏ	ŏ	1 6
1,275	1,300	54	0	0	2,850	2,875	304	187	79	0	0	- 0
1,300	1,325	58 61	0	0	2,875 2,900	2,900 2,925	308 312	191 195	83 87	0	0	
1,325 1,350	1,350 1,375	65	ŏ	ŏ	2,900	2,950	317	199	91	ŏ	ŏ	7
1,375	1,400	68	0	0	2,950	2,975	322	203	94	0	0	
1,400	1,425	72	0	0	2,975	3,000	327	207	98	0	0	
1,425 1,450	1,450 1,475	76 79	0	0	3,000 3,050	3,050 3,100	333 342	213 221	104 111	11	0	
1,475	1,500	83	0	0	3,100	3,150	350	229	119	18	0	
1,500	1,525	87 91	0	0	3,150	3,200	359 367	238 246	126 134	25 32	0	
1,525 1,550	1,550 1,575	94	8	ő	3,200 3,250	3,250 3,300	376	255	141	32	ŏ	
1,575	1,600	98	0	0	3,300	3,350	385	263	149	46	0	
1,600	1,625	102	2 5	0	3,350	3,400	393 402	272 280	157 165	53 60	0	
1,625 1,650	1,650 1,675	106 109	9	0	3,400 3,450	3,450 3,500	410	289	173	67	ŏ	
1,675	1,700	113	12	0	3,500	3,550	419	297	181	74	0	L
1,700	1,725	117	16	0	3,550	3,600	427	306	189 197	81 89	0	
1,725 1,750	1,750 1,775	121 124	19 23	0	3,600 3,650	3,650 3,700	436 444	315 324	205	96	ŏ	
1,775	1,800	128	26	0	3,700	3,750	453	334	213	104	4	
1,800	1,825	132	30	0	3,750	3,800	462	343	221 229	111	11	
1,825 1,850	1,850 1,875	136 139	33 37	0	3,800 3,850	3,850 3,900	470 479	353 362	238	119 126	18 25	
1,875	1,900	143	40	0	3,900	3,950	487	372	246	134	32	
1,900	1,925	147	44 47	0	3,950	4,000	496	381	255	141	39	
1,925 1.950	1,950 1,975	151 155	51	0	4,000	4,050 4,100	504 513	390   399	263 272	149 157	46 53	
1,975	2,000	159	54	0	4,100	4,150	521	407	280	165	60	
2,000	2,025	163	58	0	4,150	4,200	530	416	289	173	6 <b>7</b> 74	
2,025 2.050	2,050 2,075	167 171	61 65	0	4,200	4,250 4,300	538 547	424 433	297 306	181 189	81	
2,075	2,100	175	68	Ŏ	4,300	4,350	556	442	315	197	89	(
2,100	2,125	179	72	0	4,350	4,400	564	450	324	205	96	
2,125 2,150	2,150 2,175	183 187	76 79	0	4,400 4,450	4,450 4,500	573 581	459 467	334 343	213 221	104 111	1
2,175	2,200	191	83	0	4,500	4,550	590	476	353	229	119	18
2,200	2,225	195	87	0	4,550	4,600	598	484	362	238	126	25
2,225 2,250	2,250 2,275	199	91 94	0	4,600	4,650 4,700	607 61 <b>5</b>	493 501	372   381	246 255	134 141	32 39
2,275	2,300	207	98	Ö	4,700	4,750	624	510	391	263	149	46
2,300	2,325	211	102	2	4,750	4,800	633	519	400	272	157	5.
2,325 2,350	2,350 2,375	215 219	106 109	5 9	4,800 4,850	4,850 4,900	641 650	527 536	410 419	280 289	165 173	60
2,375	2,400	223	113	12	4,900	4,950	658	544	429	297	181	74
2,400	2,425	227	117	16	4,950	5,000	667	553	438	306	189	81
2,425	2,450	231	121	19	<b>&gt;</b>	ļ	ll					DAGI

16-79814-1

PAGE 5

## 1967 Tax Table B-For Married Persons Filing Joint Returns



To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

But less than	2	If 4 or more		1			1		
than						ł			6
\$1,600	V 4	no tax	At least	But less than	2	3	4	5	If 7 or more there is no tax
\$1,600	TOUT	ax is—					Your tax is—		
	\$0	\$0	\$2,800	\$2,825	\$172	\$72	\$o	\$0	\$0
1,625	2	0	2,825	2,850	176	75	0	0	0
1,650	5	0,3	2,850	2,875	179	79	Ō	Ō	0
1,675	.9	0 1	2,875	2,900	183	82	0	0	0
1,700	12	0	2,900	2,925	187	86	0	0	0
1,725   1,750	16 19	63	2,925 2,950	2,950 2,975	191 194	89 93	0	0	0
1,775	23	ŏ	2,975	3,000	198	96	ŏ	ŏ	1 8
1,800	26	0	3,000	3,050	204	102	4	ŏ	Ŏ
1,825	30	0	3,050	3,100	211	109	11	0	0
							18	0	0
									0
1									0
1,950	47	0	3,300	3,350	249	144	46	ŏ	ŏ
1,975	51	0	3,350	3,400	256	151	53	Ō	0
									0
									0
									0
2,100	68	ŏ }	3,600	3,650	294	189	88	ŏ	ŏ
2,125	72	0	3,650	3,700	302	196	95	0	0
2,150	75	0 9	3,700	3,750	310	204	102	4	0
									0
									0
									ŏ
2,275	93	0 (	3,950	4,000	350	241	137	39	0
		1							0
									0
		3							6
2,400	110	12 <b>3</b>	4,200	4,250	386	279	174	74	ŏ
2,425	114	16	4,250	4,300	394	286	181	81	0
2,450		19			401	294	189	88	ŏ
									0 4
									11
2,550	131		4,500	4,550	430	326	219	116	18
2,575	135	37 🕻	4,550	4,600	437	334	226	123	25
2,600								130	32
									39
									46 53
2,700	153	54	4,800	4,850	474	374	264	159	60
2,725	157	58	4,850	4,900	482	382	271	166	67
2,750	161	61	4,900	4,950	490	390	279	174	74
			4,950	5,000	497	. 398	286	181	81
	1,800 1,825 1,850 1,875 1,900 1,925 1,950 1,975 2,000 2,025 2,075 2,100 2,125 2,175 2,200 2,225 2,275 2,300 2,225 2,275 2,300 2,325 2,350 2,375 2,450 2,475 2,450 2,475 2,450 2,475 2,500 2,525 2,550 2,575 2,600 2,625 2,650 2,675 2,700 2,725	1,800 26 1,825 300 1,875 37 1,900 40 1,925 44 1,950 47 1,975 51 2,000 54 2,025 58 2,050 661 2,075 65 2,100 68 2,125 72 2,150 75 2,175 79 2,200 82 2,225 86 2,250 89 2,275 93 2,300 96 2,325 100 2,325 100 2,325 100 2,325 100 2,350 103 2,375 107 2,400 110 2,425 114 2,450 117 2,475 121 2,500 124 2,525 128 2,555 131 2,550 124 2,525 128 2,5575 135 2,600 138 2,625 142 2,650 146 2,775 161	1,800   26   0   1,825   330   0   1,875   37   0   1,900   40   0   1,925   44   0   1,955   47   0   1,975   51   0   2,000   54   0   2,025   58   0   2,050   61   0   2,075   65   0   2,075   65   0   2,125   72   0   2,125   72   0   2,125   72   0   2,125   72   0   2,125   75   0   2,125   75   0   2,125   75   0   2,125   75   0   2,125   75   0   2,125   75   0   2,125   75   0   2,125   75   0   2,125   75   0   2,125   75   0   2,125   100   2   2,250   89   0   2,250   89   0   2,325   100   2   2,350   103   5   2,375   107   9   2,400   110   12   2,425   114   16   2,450   117   19   2,475   121   23   2,500   124   26   2,525   128   30   2,525   131   33   2,575   135   37   2,600   138   40   2,625   146   47   2,675   149   51   2,700   153   54   2,750   164   65	1,800	1,800   26   0   3,000   3,050   1,825   33   0   3,100   3,150   1,850   33   0   3,150   3,200   1,875   37   0   3,200   3,250   1,900   40   0   3,200   3,250   1,950   47   0   3,300   3,350   1,975   51   0   3,350   3,400   2,000   54   0   3,400   3,450   2,005   58   0   3,550   3,500   2,075   65   0   3,500   3,550   2,075   65   0   3,550   3,550   2,100   68   0   3,650   3,650   2,100   68   0   3,650   3,650   2,125   72   0   3,750   3,700   2,150   75   0   3,750   3,700   2,175   79   0   3,750   3,800   2,225   86   0   3,850   3,850   2,225   86   0   3,850   3,900   2,225   86   0   3,850   3,900   2,225   86   0   3,850   3,900   2,235   100   2   4,050   4,000   2,325   100   2   4,050   4,100   2,325   107   9   4,150   4,250   2,400   110   12   4,200   4,250   2,425   114   16   4,250   4,300   2,450   127   23   4,350   4,000   2,450   124   26   4,400   4,550   2,505   124   26   4,400   4,550   2,505   131   33   4,550   4,600   2,625   142   44   4,650   4,750   2,605   146   47   4,700   4,750   2,705   161   61   4,900   4,950   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,275   106   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   65   4,950   5,000   2,775   164   67   120   120   120   2,775	1,800         26         0         3,000         3,050         204           1,825         30         0         3,050         3,100         211           1,850         33         0         3,100         3,150         219           1,875         37         0         3,150         3,200         226           1,900         40         0         3,250         3,300         244           1,955         47         0         3,300         3,450         249           1,975         51         0         3,350         3,400         256           2,000         54         0         3,450         3,500         256           2,050         61         0         3,500         3,550         271           2,055         65         0         3,550         3,500         272           2,075         65         0         3,550         3,600         286           2,100         68         0         3,650         3,750         302           2,155         72         0         3,650         3,700         302           2,175         79         0         3,750         3,800	1,800         26         0         3,000         3,050         204         102           1,825         30         0         3,050         3,100         211         109           1,850         33         0         3,100         3,150         219         116           1,875         37         0         3,150         3,200         226         123           1,900         40         0         3,250         3,300         241         137           1,955         47         0         3,300         3,350         249         144           1,975         51         0         3,350         3,400         256         151           2,000         54         0         3,450         3,450         264         159           2,055         58         0         3,450         3,550         271         166           2,055         65         0         3,550         3,550         279         174           2,075         655         0         3,550         3,650         294         189           2,125         72         0         3,650         3,700         302         196	1,800         26         0         3,000         3,050         204         102         4           1,850         33         0         3,000         3,150         219         116         18           1,875         37         0         3,150         3,200         226         123         25           1,900         40         0         3,250         3,300         241         137         39           1,950         47         0         3,300         3,350         249         144         46           1,975         51         0         3,350         3,400         256         151         53           2,000         54         0         3,450         3,500         271         166         67           2,075         65         0         3,550         3,500         271         166         67           2,075         65         0         3,550         3,500         271         166         67           2,050         61         0         3,550         3,500         271         166         67           2,050         65         0         3,550         3,700         3,750         3,7	1,800         26         0         3,000         3,050         204         102         4         0           1,825         30         0         3,050         3,100         211         109         11         0           1,875         37         0         3,150         3,200         226         123         25         0           1,900         40         0         3,250         3,300         241         137         39         0           1,925         44         0         3,250         3,300         241         137         39         0           1,950         47         0         3,300         3,450         2,56         151         53         0           2,000         54         0         3,450         3,500         241         159         60         0           2,050         61         0         3,550         3,500         271         166         67         0           2,055         65         0         3,550         3,500         279         174         74         0           2,055         65         0         3,550         3,600         3,650         3,20 <t< td=""></t<>

16-79814-1

## 1967 Tax Table C—For Married Persons Filing Separate Returns

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it. If one asks the Internal Revenue Service to figure his tax, then the other must do the same or use the 10% deduction.



To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the

	ur total ne is—	And	the nur	nber of	exempt	ions is—		ur total me is—					And t	the num	ber of e	exemption	ons is—			_		
		1		2	2	3	_			1		2		3	4		5	<u> </u>		6	7	
it least	But less than	10%	Mini- mum	10%	Mini- mum	If 4 or mothere is no tax	At lea	But less than	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum		e Is
				Your t	ax is—										Your ta	axis—			'			
\$0	\$675	\$0	\$0	\$0	\$0			5 \$2,350				\$121	\$43		\$0	\$0	\$0	\$0			\$0	\$0
67 <b>5</b>	700	3	0	0	0	0	0 2,35			236		124	46 49	23 26			<u>o</u>	-0				-
725 <b>7</b> 50	750 775	9 12	0	0	0	0	0 2,40	0 2,425	237	244	141 144	132	52	30	0	0	0	0	0		0	
775	800	15	0	0	0	0	0 2,45	0 2,475	245	253	148	136 139	55 58	33 37	0	0	0	ŏ	0	0	0	
800 825	825 850	18 22	2 5	0	0	0	0 2,47			257 261	151 155	143 147	61 65	40	0	0	0				0	
850	875	25	9	0	0	0	0 2,52	5 2,550	256	265	158	151	68	47	0	0	0	0	0	0	0	
875 900	900	$\frac{28}{31}$	$\frac{12}{16}$	0		0	0 2,55				162 166	$\frac{155}{159}$	$\frac{71}{74}$	51 54	<del> _</del> 0	-0	0					
925 950	950 975	34 37	19 23	0		0	0 2,60	0 2,625	268	278	169	163	78	58	0	0	0	0			0	
975	1,000	40	26	ő			0 2,62				17 <b>3</b>	167   171	81 84	61 65	0	Į.	0		1	1 1	0	
1,000 1,025		44 47	30	0	0		0 2,67				180 184	175 179	88 91		3 6		0				0	
1,050	1,075	50	37	0	0	0	0 2,72	5 2,750	287	299	187	183	95	76	9	o	0	C	0	0	0	
l,075 l,100		53 56	40	0			0 2,75				191	187	98	79 83	$\frac{12}{15}$	0						_
1, 125	1,150	59	47	0	0	0	0 2,80	0 2,825	298	312	198	195	105	87	18	0	0	C	) 0	0	0	
l, 150 l, 175		62 66	51 54	0			0 2,82				202	199	108	91 94	22 25	0					0	
,200	1,225	69	58	0			0 2,87	5 2,900	310	327	209	207	115	98	28	0	0				0	
,225 ,250		72 75	61 65	0	1	0	0 2,90				212	211	118		31 34	2 5					Ó	
1,275 1,300	1,300 1,325	• 79 82	68 72	0			0 2,95				220	219			37	9	-0				8	_
,325	1,350	86	76	1	0	0	0 3,00	3,050		346 353		223 229	128 133		40 45						0	
l,350 l,375	1,375 1,400	89 92	79 83	7			0 3,09				236	238 246	140		51 58	25 32	0			1 -	0	
1,400	1,425	96	87	10	0		0 3,15	0 3,200	359	381	252	255	154	141	64	39	0			0	Ö	_
1,42 <b>5</b> 1,450	1,450 1,475	99 102	91	13 16			0 3,20				259 267	263	161 169		70 77	46 53	0		1		0	
1,475	1,500	106	98	_19	0	0	0 3,30	3,350	385	410	275	280	176	165	84	60	0		0	0	0	
1,500 1,525	1,525 1,550	109	102	23 26			0 3,39				282 290	289 297	183 190		91 97	67 74	5 12				0	
1,550		116	109		9		0 3,45	0 3,500	410	438	298	306	197	189	104	81	18	C	0		0	
1,575 1,600	1	119	113	32			0 3,50				305 313	315	205		$\frac{111}{118}$	89 96	30				<del>-</del> 0	_
l,625 l,650		126 129	121 124	38 41	19 23		0 3,60				322		219	213	124	104	37 43	18		-	0	
,675		133	128	45	26	o	0 3,70					353			131 138	111	49			00	0	
1,700 1,725		136 140	132 136	48 51	30		0 3,75				348 356		242			126 134	56 62	39 46			0	
1,750	1,775	143	139	54	37	0	0 3,85	3,900	479	514	365	381	257	255	159	141	68	53	9	0	0	
1,775 1,800	· · · · · · · · · · · · · · · · · · ·	146 150	143	57 60	40		0 3,90					391	265		166 173			67			8	_
1,825	1,850	154	151	64	47	0	0 4,00	0 4,050	504	543	390	410	280	280	181	165	88	74	3	0	0	
1,850 1,875		157 161	155 159	67 70	51 54	0	0 4,05			552 562	399 407	419	287 295		188 195	173 181	95 1 <b>0</b> 2	81		1 .	o	
1,900 1,925		164 168	163	73		0	0 4,15				416					189	109				0	
1,950	1,975	172	171	80			0 4,25	0 4,300	547								115 122				이	
1,975 2,000			175 179				0 4,30	0 4,350 0 4,400					328				129					_
2,025	2,050	182	183	90	76	5	0 4,40	0 4,450	573			486	345	853	239	229	142		۱ <b>ا</b> 54	46	0	
2,050 2,075			187	93 97			0 4,49					495 505			247 254							
2,100	2,125	193	195	100	87	14	0 4,5	0 4,600	598	647	484	514	370	381	262	255	164	157	73	67	ō	_
2,125 2,150			199				0 4,60	00 4,650 00 4,700													0	
2,175	2,200	204	207	110	98	24	0 4,70	0 4,750	624	676	510	543	396	410	285	280	185	181	93	89	7	_
2,200 2,225			211 215	114				0 4,800 0 4,850					405				193 200				14 20	1
2,250	2,275	215	219	120	109	33	9 4,8	0 4,900	650	707	536	571	422	438	308	306	207	205	113	111	26	2
	2,300 2,325					36	16 4,9	0 4,950 5,000	658						316							3



## Mailing Addresses of District Directors' Offices and Internal Revenue Service Centers

Following is a list of District Directors' offices and Internal Revenue Service centers. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office. Use street address only if shown.

#### ▶ Send your return to "Internal Revenue Service" at one of the following addresses:

IF YOU ARE DUE A REFUND	STATE	OTHER RETURNS
4800 Buford Highway, Chamblee, Ga. 30006	ALABAMA ALASKA ARIZONA ARKANSAS CALIFORNIA	4800 Buford Highway, Chamblee, Ga. 30006. Anchorage, Alaska 99501. Phoenix, Ariz. 85025. Little Rock, Ark. 72203. Los Angeles, Calif. 90012; San Francisco, Calif. 94102.
3651 Interregional Highway, Austin, Tex. 78740. 310 Lowell St., Andover, Mass. 01812 11601 Roosevelt Blvd., Philadelphia, Pa. 19155. 11601 Roosevelt Blvd., Philadelphia, Pa. 19155. 4800 Buford Highway, Chamblee, Ga. 30006 4800 Buford Highway, Chamblee, Ga. 30006 1160 West 1200 South St., Ogden, Utah 84405.	COLORADO CONNECTICUT DELAWARE DISTRICT OF COLUMBIA FLORIDA GEORGIA HAWAII	Denver, Colo. 80202. Hartford, Conn. 06115. Wilmington, Del. 19802. Baltimore, Md. 21202. 4800 Buford Highway, Chamblee, Ga. 30006. 4800 Buford Highway, Chamblee, Ga. 30006. Honolulu, Hawaii 96813.
1160 West 1200 South St., Ogden, Utah 84405. 2306 E. Bannister Rd., Kansas City, Mo. 64170. Cincinnati, Ohio 45298. 2306 E. Bannister Rd., Kansas City, Mo. 64170.	IDAHO. ILLINOIS INDIANA	Boise, Idaho 83701. Chicago, III. 60602; Springfield, III. 62704. Indianapolis, Ind. 46204.  Des Moines, Iowa 50309.
3651 Interregional Highway, Austin, Tex. 78740. Cincinnati, Ohio 45298. 3651 Interregional Highway, Austin, Tex. 78740. 310 Lowell St., Andover, Mass. 01812. 11601 Roosevelt Blvd. Philadelphia, Pa. 19155.	KANSAS KENTUCKY LOUISIANA MAINE MARYLAND	Wichita, Kans. 67202. Louisville, Ky. 40202. New Orleans, La. 70130. Augusta, Maine 04330. Baltimore, Md. 21202.
310 Lowell St., Andover, Mass. 01812 Cincinnati, Ohio 45298 2306 E. Bannister Rd., Kansas City, Mo. 64170 . 4800 Buford Highway, Chamblee, Ga. 30006 . 2306 E. Bannister Rd., Kansas City, Mo. 64170 . 1160 West 1200 South St., Ogden, Utah 84405 .	MASSACHUSETTS	Boston, Mass. 02203. Detroit, Mich. 48226. St. Paul, Minn. 55101. 4800 Buford Highway, Chamblee, Ga. 30006. St. Louis, Mo. 63101. Helena, Mont. 59601.
2306 E. Bannister Rd., Kansas City, Mo. 64170. 1160 West 1200 South St., Ogden, Utah 84405. 310 Lowell St., Andover, Mass. 01812 11601 Roosevelt Blvd., Philadelphia, Pa. 19155. 3651 Interregional Highway, Austin, Tex. 78740. 310 Lowell St., Andover, Mass. 01812	NEBRASKA NEVADA NEW HAMPSHIRE NEW JERSEY NEW MEXICO NEW YORK	Omaha, Nebr. 68102. Reno, Nev. 89502. Portsmouth, N.H. 03801. Newark, N.J. 07102. Albuquerque, N. Mex. 87101. Albany, N.Y. 12210; 35 Tillary St., Brookl <b>yn,</b> N.Y. 11201; Buffalo, N.Y. 14202; Manhattan Dist.—120 Church St., New York, N.Y. 10007.
4800 Buford Highway, Chamblee, Ga. 30006 2306 E. Bannister Rd., Kansas City, Mo. 64170. Cincinnati, Ohio 45298	NORTH CAROLINA NORTH DAKOTA OHIO OKLAHOMA OREGON PANAMA CANAL ZONE	4800 Buford Highway, Chamblee, Ga. 30006. Fargo, N. Dak. 58102. Cleveland, Ohio 44113: Cincinnati, Ohio 45202. Oklahoma City, Okla. 73102. Portland, Oreg. 97232. Director of International Operations, Washington, D.C. 20225.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155. Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.	PENNSYLVANIA PUERTO RICO	Philadelphia, Pa. 19108; Pittsburgh, Pa. 15222. Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.
310 Lowell St., Andover, Mass. 01812. 4800 Buford Highway, Chamblee, Ga. 30006. 2306 E. Bannister Rd., Kansas City, Mo. 64170. 4800 Buford Highway, Chamblee, Ga. 30006. 3651 Interregional Highway, Austin, Tex. 78740. 1160 West 1200 South St., Ogden, Iltah 84405. 310 Lowell St., Andover, Mass. 01812 11601 Roosevelt Blvd., Philadelphia, Pa. 19155.	RHODE ISLAND SOUTH CAROLINA SOUTH DAKOTA TENNESSEE TEXAS UTAH VERMONT VIRGINIA	Providence, R.1. 02907. 4800 Buford Highway, Chamblee, Ga. 30006. Aberdeen, S. Dak. 57401. 4800 Buford Highway, Chamblee, Ga. 30006. Austin, Tex. 78701; Dallas, Tex. 75201. Salt Lake City, Utah 84110. Burlington, Vt. 05402. Richmond, Va. 23240.
Permanent residents: Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, V.I. 00801; Others: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.	VIRGIN ISLANDS	Permanent residents: Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, V.I. 00801; Others: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.
1160 West 1200 South St., Ogden, Utah 84405. Cincinnati, Ohio 45298. 2306 E. Bannister Rd., Kansas City, Mo. 64170. 3651 Interregional Highway, Austin, Tex. 78740. U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses—Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.	WASHINGTON	Tacoma, Wash. 98402. Parkersburg, W. Va. 26102. Milwaukee, Wis. 53202. Cheyenne, Wyo. 82001. U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses—Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

First name and	or other taxable year beginning	Last name	Your sociel security number
Home eddress	Number end street or rural route)		Your occupation
City town or a	ost office, and State	ZIP coda	Spouse's social security number
,,			
Enter below no from separate	me and address used on your return for 1966 (if same as above, write "Same"). o joint or joint to separate returns, enter 1966 names and addresses.	If none filed, give reason. If changing	Spouse's occupation
	employer and address		
	sent employer and eddress, if joint return	F 11	
		Exemptions Regular 65 or	over Blind Enter
1a 🗆 Sin	, ,	urself	number of boxes
		ouse	☐ J checked ▶
. –		st names of your dependent ch	
and	give first name here		Enter number
1d 🔲 Uni	narried Head of Household 3b Nu	mber of other dependents (from	n page 2, Part I, line 3)
		tal exemptions claimed	
income if joint re-	5 Wages, salaries, tips, etc. If not shown on attached F	orms W-2 attach explanation	5
turn include	6 Other income (from page 2, Part II, line 8)		6
of both	7 Total (add lines 5 and 6)		7
husband	8 Adjustments to income (from page 2, Part III, line 5)		8
and wife	9 Total income (subtract line 8 from line 7)	an CE OOD find your toy from	9 /////////////////////////////////////
find tax from table —OR—	10 If you do not itemize deductions and line 9 is less that tables in instructions. Do not use lines 11a, b, c, or		10
Figure tax using tax	<ul> <li>If you itemize deductions, enter total from page 2, Part If you do not itemize deductions, and line 9 is \$5,00 (1) 10 percent of line 9; OR (2) \$200 (\$100 if mar plus \$100 for each exemption claimed on line 4, a Deduction under (1) or (2) limited to \$1,000 (\$500 if</li> </ul>	O or more enter the lerger of: ried and filing separate return) above.	}11a
rate	11b Subtract line 11a from line 9		11b
schedules	11c Multiply total number of exemptions on line 4, above,	by \$600	11c
	11d Subtract line 11c from line 11b. Enter balance on this amount by using tax rate schedule on page 11 of instru		11d
	12 Tax (from either Tax Table, see line 10, or Tax Rate Sc	hedule, see lines 11a-11d)	12
	13 Total credits (from page 2, Part V, line 4)		13
.Your	14a Income tax (subtract line 13 from line 12)		14a
	14b Tax from recomputing prior year investment credit (at	tach statement)	14b
Tax,	15 Self-employment tax (Schedule C-3 or F-1)		15
Credits, and	16 Total tax (add lines 14a, 14b, and 15)		16
Pay-	17 Total Federal Income tax withheld (attach Forms W-2)	17	- /////////////////////////////////////
ments	18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 o	f instr.) 18	-\/////////////////////////////////////
monto	19 ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—F	orm 2439   19	- /////////////////////////////////////
	20 1967 Estimated tax payments (Include 1966 overpayment allowed as	s a credit) 20	
	21 Total (add lines 17, 18, 19, and 20)		21
Balance	22 If payments (line 21) are less than tax (line 16), enter Balance	······································	22
Due or	23 If payments (line 21) are larger than tax (line 16), ent		23
Refund	24 Amount of line 23 you wish credited to 1968 Estimated		24
	25 Subtract line 24 from 23. Apply to: U.S. Savings Bonds, wi	to excess retunded or     Refund only	25

(0	Part I Exemptions Complete only for NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months	s lived in your	(d) Did depend-	Form (e) Amount YDU furnished	(f) Amount furnished
			ing year w	orn or died dur-	ant have income of \$600 or more?	for dependent's support, If 100% write "ALL"	by OTHERS includ- ing dependent.
1	•••••••••••••••••••••••••••••••••••••••		l		***************************************	\$	. \$
3	Total number of dependents listed above.	. Enter her	e end o	n page 1, Ili	 ne 3b   .   .		>
=	Part II Income from sources other					deductions—Use o	
	a Gross dividends and other distributions of and amounts—write (H), (W), (J), for stock held jointly)	on stock (list I by husband,	payers wife, or	Medical an otherwise)-	tax table or d dental expe Attach item	standard deduction. ense (not <b>co</b> mpensate	
				surance	premiums for	r medical care and drugs	
						ge 1	
		•••••••••••		4 Subtract	line 3 from lin	ne 2 (not less than zero)	
			•••••	l balance	of insurance	expenses (include premiums for medi-	
	Total line 1a		····	cal care	not deductible	on line 1)	
15	Exclusion (see instructions).				d lines 4 and ! h of line 9. na	ge 1	
10	Capital gain distributions			8 Subtract II	ne 7 from line (	6 (not less than zero) .	
-	(see page 6 of instructions).	\////////////////////////////////////		9 Total (ad	ld lines 1 and	8) ▶	
10	Nontaxable distributions (see page 6 of instructions).			Contribution (itemize)	ns.—Cash—II	ncluding checks, me	oney orders, etc
	Total (add lines 1b, 1c, and 1d)						
<b>1</b> f	Taxable dividends (line 1a less line 1e—			•••••••		•••••••••••••	•
	not less than zero)	1					
	terest (list payers and amounts below) rnings from savings and loan assoc, as	nd credit u	nions.		••••••••••••	••••••••••••••••••••••••••••••	•••••••••••
					ash contribut		 
•••		•••••		11 Other th	nan cash (see i	nstructions for required	
		••••••		statemen	t). Enter total	of such items here .	<b></b>
	her interest (banks, bonds, tax refunds, et					/ears (see page 8 of Instr.)	
	Tel littelest (ballos, bollos, tax letullos, et			and 12-	ontributions —see instructi	(add Ilnes 10, 11, ons for limitation) ►	!
				Taxes.—Re			
••••	••••	•••••		State a	nd local gas	alina	
	Table Calanda Carana					ge 15 of Instructions) .	<b></b>
_	Total interest income	<u> </u>	-			ne	
	nerships, estates or trusts, etc. (attach Sch. B) .			14 Total ta	n property .	· · · · · · · · · · · · · · · · · · ·	<del></del>
4	Business income or loss (attach Schedule C)	_				Mortgage	
	Sale or exchange of property (attach Schedule D) .						
	Farm income or loss (attach Schedule F)	<u> </u>	ᆚ_				
Mi	scellaneous income (state nature and source	ce)		• • • • • • • • • • • • • • • • • • • •		••••••	•••••
••••				••••••••••••	•••••••••	•••••	•••••
				15 Total Int	erest expense	<u> </u>	
<u>7</u>	Total miscellaneous income		_	Miscellaneo	us deductions	.—(see page 9 of ins	tructions)
8	TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6	]					•
E	art III Adjustments to income						
			1 1		Iscellaneous .		
	"Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement).					(add lines 9, 13, 14, d on page 1, line 11a. ▶	
	Moving expenses (attach Form 3903)			Part V		6-00 si uno saor s	<u> </u>
3	Employee business expense (attach Form 2106 or other statement)					dit (Schedule B) .	
	Payments by self-employed persons to re-		-1.7		nt credit (For		
	tirement plans, etc. (attach Form 2950SE).				ex credit (For		
5	TOTAL ADJUSTMENTS (lines 1 through 4). Enter here and on page 1, line 8					age 1, line 13) .   ou had an expense all heck here   and see pa	owance or charged

## SCHEDULE B (Form 1040)

# Supplemental Schedule of Income and Retirement Income Credit

(From pensions and annuities, rents and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

U.S. Treasury Department Internal Revenue Service

Name and address as shown on page 1 of Form 1040

Part I.—PENSION AND ANN A.—General Rule (II you did not contribute)			ter the total amount re	eceived on line 6 and o	mit lines 1 through 5.)	AMQUNT
1 investment in contract		4 Amou	int received this	syear	•	
2 Expected return				(line 4 multi-		
3 Percentage of Income to be cluded (line 1 divided by line 2)			by line 3).	ess of line 4 ov	• er line 5\	
B.—Special Rule—Where your emplo Il your cost was fully recovered in prior years, ent	yer has contributed p	part of the cost and y	our own contribution	n will be recovered ta		
1 Cost of annuity (amounts you pa			int received th		•	
2 Cost received tax-free in past ye 3 Remainder of cost (line 1 less lin	ars.	5 Taxal	ole portion (exc	ess, if any, of lin	ne 4 over line 3).	
Part II.—RENT AND ROYAL	TY INCOME					
1. Kind and location of property	2. Total amount of rents	3. Total emount of royalties	4. Depreciation (explain in Part IV or depletion (at- tach computation	Itemized list)	6. Other expenses (attach itemized list)	
***************************************		-	-			1
			-			1
						]
1 Totals •			<u> </u>		<u> </u>	
2 Net income (or loss) from rents	and royalties (	column 2 plus	column 3 less o	olumns 4, 5, an	d 6)	
Part III.—INCOME OR LOSSE	S FROM PAI	RTNERSHIPS	, ESTATES (	OR TRUSTS,	ETC.	
1 Partnerships (name, address, e	employer identi	ification numb	er, and nature	of income)	***************************************	
2 Small business corporations (se	ubchapter S—r	name, address,	and employer	Identification n	umber)	
3 Estates or trusts (name, addre	ss, and employ	er identificatio	n number)		**********************	
TOTAL OF PARTS I, II,	AND III (Enter	r here and on p	oage 2, Part II,	line 3, Form 10	40)	
Part IV.—SCHEDULE FOR DI alternative guidelines and administrative to continue using practices authorized under Revenue Procedures 62–21 and	ve procedures de prior to these re	scribed in Reven venue procedure	ue Procedures 6: s. Where doubl	2–21 and 65–13 e headings appea	as well as for thos	e taxpayers who wis
a a compand guideline class	Cost or other basis t beginning of year ————————————————————————————————————	3. Asset additions in year (amount)	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of 7. Class life Computing Rate (%) or life	8. Depreciation for this year
1 Total additional first-year depres	ciation (do not i	include in Item	s below)		>	
			<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>			
						-
						-
Total cost or other basis	nd in Part II. co	lumn 4 ahove)				
2 Total depreciation (Enter here a		+ 45046)	<u> </u>			
2 Total depreciation (Enter here a	N					
SUMMARY OF DEPRECIATION	1	Sum of the	Units of A	dditional first year	Other (specify)	Total
SUMMARY OF DEPRECIATION Straight line De	Clining balance	Sum of the years-digits	Units of production	dditional first year (section 179)	Other (specify)	Total
SUMMARY OF DEPRECIATION	1	Sum of the years digits	Units of production	dditionel first year (section 179)	Other (specify)	Total

	dule 8 (Form 1040) 1967		_			E	ege 2
	V.—RETIREMENT INCOME CREDIT General Rule						
if seg	parate return, use column B only. If joint return, use column A for wife and column B for husband		A			В	
OV	ou receive earned income in excess of \$600 in each of any 10 calendar years before 1967? (Widsor widowers see instructions, page B–3)	☐ Yes		No	□ Y	es 🗆	No
	Retirement income for taxable year:	ı					
	a) For taxpayers under 65 years of age:						
·	Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included on page 1, line 9, Form 1040						
(	b) For taxpayers 65 years of age or older:						
	Enter total of pensions and annuities, interest, and dividends included on page 1, line 9, Form 1040, and gross rents from Part II, column 2 of this schedule			<u> </u>			
2 1	Maximum amount of retirement income for credit computation	SI	.524	00		\$1,524	00
3 0	a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income.	<b>-</b>				, -, -, -, -, -, -, -, -, -, -, -, -, -,	
(	b) Earned income received (Does not apply to persons 72 years of age or over):						-
,	(1) Taxpayers under 62 years of age, enter amount in excess of \$900						
	(2) Taxpayers 62 or over but under 72, enter amount determined as follows:						
	if \$1,200 or less, enter zero						
	if over \$1,200 but not over \$1,700, enter ½ of amount over \$1,200;			-			-
4 7	or if over \$1,700, enter excess over \$1,450						
	otal of lines 3(a) and 3(b)			-			<u> </u>
	Ine 5 or line 1, whichever is smaller						
	a) Total (add amounts on line 6, columns A and B)						
	If line 7(a) is less than \$2,286 and this is a joint return and both husband and wife are age 65 or Alternative Computation in B below which may result in a larger credit.	over, con	plete	the			
•	b) Amount from line 7 of part B below, if applicable						<u> </u>
8 1	entative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater						-
9 /	LIMITATION ON RETIREMENT INCOME CREDIT						
	ess: Credits claimed for foreign taxes or tax-free covenant bonds		•	• •			-
	Subtract line 10 from line 9		•				
	Credit. Enter here and on page 2, Part V, line 1, Form 1040, the amount on line 11 or lin	e 8, whic	heve	er Is			
B.—	Alternative Computation (after completing lines 1 through 7(a) above)						
	a. You are married and filing a joint return; b. Both husbend and wife are 65 or over, AND c. Either one, or both received earned income in excess of \$600 in each of any 10 caler	ıdar years	befor	re 1967	7.		
Furni	sh the information called for below for both husband and wife even if only one answered "Yes" in column	A or B ab	ove.				1
	etirement income of both husband and wife from pensions and annuities, interest, and di a page 1, line 9, Form 1040, and gross rents from Part II, column 2 of this schedule	vidends	inclu	ded			
	eximum amount of retirement income for credit computation		•	•		\$2,286	00
	educt:	В—Н	SBA	· ·			1
(a	Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income.						
(b	Earned income received (Does not apply to persons 72 years of age or over):						
	if \$1,200 or less, enter zero						
	if over \$1,200 but not over \$1,700 enter ½ of amount over \$1,200; or						
	If over \$1,700, enter excess over \$1,450)						
	tal (odd amounts on line 4 columns A and B)			<u> </u>			
<b>6</b> Ba	tal (edd amounts on line 4, columns A and B)						
7 E	tter here and on line 7(b) of part A above, the amount on line 6 or line 1, whichever is small	iller	·				
	M contraction to the contract of the Country of the			- OBo	-10	<b>-</b> -1 a	PO

US Treasury Department

#### **Internal Revenue Service**



# 1967 Form 1040 Instructions for preparing your Federal Income Tax Return

A Personal Letter from the Commissioner of Internal Revenue This is my third letter to you as Commissioner of Internal Revenue. I came to this office with the conviction that our tax system can be effective only to the extent that it has the confidence and support of the people. My time in office has strengthened that conviction. Ours is essentially a self-assessment tax system where the citizen fills out the tax forms and sends in his proper tax. This is what distinguishes the American tax system and makes it a model for the rest of the world.

The main goal of the Internal Revenue Service is to foster and improve our self-assessment tax system. This means we have to keep taxpayers informed of their rights and responsibilities. It also means we must provide even-handed, reasonable, and courteous treatment of taxpayers. At the same time, we believe that the taxpayers who conscientiously meet their obligations want us to proceed vigorously against those few who would shift their burden to others by evading payment of taxes—and to correct those who make honest errors on their returns.

We assist 26 million taxpayers a year, process 78 million income tax returns, audit over 3 million returns, and perform many other services which affect millions of people. We do everything possible to assure that all these contacts are handled in a businesslike and courteous manner.

Given these dimensions, it is perhaps inevitable that in an organization of 60,000 people administering a complex law, occasional missteps will occur and some differences will arise. Our system contemplates this and has a number of built-in safeguards, including avenues of appeal for all taxpayers, large and small. I hope taxpayers will use all these opportunities to resolve any controversies. If you desire further information on our appeals system please contact your local district office.

My colleagues and I are public servants. It is our job to serve you efficiently and to act promptly on any problems a taxpayer may have. That is why I have said publicly and I will say again that we welcome comments, suggestions, even criticisms, from taxpayers. A self-assessment tax system envisions this kind of an exchange. It is the best guarantee we have that tax administration will remain responsive to the needs of all citizens.

As your Commissioner I can tell you that the dedicated employees of the Revenue Service are trying to perform their vital tasks as efficiently and justly as possible. You can help us by completing your return as accurately as possible and filing as soon as you can.

COMMISSIONER OF INTERNAL REVENUE

#### About the Tax Return **Package** Mailed You.

The return form in the package shows your name and address on a special two-part label. Please file your return on this form. Should the form become mutilated or otherwise unusable, please remove the top label and attach it to the return that you file. If someone else prepares your return, ask him to use the preaddressed return or label. If you are required to file a Declaration of Estimated Tax, Form 1040-ES, the top part of the label may be used to address that form.

The package also contains an envelope which you should use to mail your return if you are due a refund. Your return will then go directly to the Regional Service Center where refunds are made. If you are not due a refund, mail your return to the office shown on page 10 of the instructions. However, if you live in Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, or Tennessee, you should use the envelope to send your return to the Service Center whether or not you are due a refund.

Contents (Pages B-1, B-2, and B-3 apply to Schedule B (Form 1040) and are not included with all) (instructions. If you need these pages they are available from the District Director.)

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Income Less Than \$600, 2
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#### Use of Form 1040A

Employee Business Expenses Additional Information, 7

You may use Form 1040A, if: (1) Your income was less than \$10,000, AND (2) it consisted of wages subject to withholding tax and not more than \$200 total of other wages, interest, and dividends, AND (3) Instead of itemizing deductions, you wish to use the Tax Table or take the standard deduction.

The instructions for Form 1040A provide further information about its use.

#### Use of Form 1040

Generally, if your income was entirely from salary, wages, interiest, dividends, and sources other than those for which schedules (B, C, D, and F) are required, you will need only Form 1040. You can use it whether you take the standard deduction or itemize your deductions.

Schedules and forms which may be required in addition to Form 1040 include:

Page 2/General Instructions

Schedule B for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc. Schedule C for income from a person-

ally owned business;

Schedule D for income from the sale or exchange of property;

Schedule F for income from farming;
Schedule G for income averaging;
Form 1310, Statement of Claimant to
Refund Due—Deceased Taxpayer;
Form 2106, Statement of Employee

Business Expenses;

Form 2120, Multiple Support Declaration:

Form 2210, Statement Relating to Underpayment of Estimated Income Tax by Individuals;

Form 2440, Statement to Support Exclusion of Sick Pay;

Form 2441, Statement of Expenses for Care of Children and Certain Other Dependents

Form 3903, Moving Expense Adjustment

Form 4136, Computation of Credit for

Federal Tax on Gasoline and Lubri-

cating Oil; and
Form 4137, Computation of Social
Security Tax on Unreported Tip Income.

Obtain these schedules and forms, as well as other supporting schedules, from the District Director.

Who Must File a Tax Return.izen or resident of the United States whether an adult or minor—who had \$600 or more income must file; except that if you are 65 or over, you must file if you had an income of \$1,200 or more.

If you had an income of less than these amounts, you should file a return to get a refund if tax was withheld. Generally, a married person with income less than her (his) personal exemption will be subject to the smaller tax or get the larger refund by filing a joint return.

You must also file a timely return to obtain a refund of Federal excise taxes on gasoline and lubricating oil used for nonhighway purposes. (See Form 4136.)

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Earned Income From Sources Outside the United States.—To determine whether an compute income tax return must be filed, you must compute income without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, attach Form 2555 to your return.

Social Security Number.—Be sure to enter your number in the space provided, exactly as shown on your card. If you are married, be sure to enter the number of your wife (husband).

If you need a number, file application Form SS-5 with the local office of the Social Security Administration. File the application early to make certain you receive your card before the deadline for filling your return. If you file an application but do not receive your card by that date, file your return and enter "Applied for" in the space provided for the number.

Members of Armed Forces.—A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

When and Where to File.—Please file as early as possible with one of the addresses shown in the mailing instructions on page 10. File your return on or after January 1, 1968, but not later than April 15, 1968.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under sections 911 (earned income from sources without the United States) and 931 (income from sources within possessions of the United States) should file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933 (income from sources within Puerto Rico) should file with the Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Avenue and Bolivia Street, Hato Rey, Puerto Rico 00917.

How to Pay.—The balance of tax shown to be due on page 1, line 22, Form 1040, must be paid in full with your return if it amounts to \$1 or more. Make checks or money orders payable to "Internal Revenue Service." Please write your social security number on your check or money order.

Tax Due or Refund Under \$1.—Balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application.

Rounding Off to Whole Dollars.—The money items on your return and schedules may be shown in whole dollars. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

Deceased Taxpayers.—Where a person died in 1967, or in 1968 before filling a return for 1967, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate that she (he) is filling as surviving wife (husband) in the signature area of the return.

Enter the date of death in the name and address area of the return. If a re-

fund is due, attach Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer.

Where to Get Forms.—As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at many banks and post offices.

Attachments to the Return.—All applicable items of income, adjustments, tax computation and deductions should be filled in on the official return forms and schedules. If more space is needed attach statements following the format of the official forms and attach them in the same order. The totals indicated on the

supporting statements should also be entered on the proper lines of the official forms.

The computations of social security self-employment tax and earnings must be submitted on the official forms, Schedules C-3 and F-1. The computation of employee F.I.C.A. tax on unreported tips must be submitted on the official Form 4137.

Form W-2 Missing or Incorrect.—Only your employer can issue or correct a Form W-2. If you have not received a Form W-2 from your employer by January 31, or the Form W-2 he gave you is incorrect, contact him as soon as possible.

#### Married Persons—Joint or Separate Returns

Advantages of a Joint Return.—Generally, it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return, which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names, including middle initials. (For example: "John F. and Mary L. Doe.") Both must sign the return unless the husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in the military service in Vietnam.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, each assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.— Separate returns may be filled by husband and wife where each has income of his own. In such case each should report his or her own income, exemptions, and deductions in separate returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "Married filing separately," page 1, line 1c of the return, write wife's (husband's) first name in space provided, and enter both social security numbers in spaces to right of name and address area. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half. See Document No. 5192, Community Property, available at the District Director's office.)

If one itemizes and claims actual deductions, then both must do so. If one uses the 10 percent standard deduction, the other may not use the minimum standard deduction which for a separate return is \$100 plus \$100 for each exemption claimed on line 4, page 1.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box "Married filing separately," page 1, line 1c of the return. To claim the exemption for your wife or husband, check the boxes on page 1, line 2. Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally, a joint return may be filed for the year, provided you have not remarried before the end of the year. You may also be entitled to the benefits of a joint return for the 2 years following the death of your husband or wife. (See "Widows and Widowers," under "Special Computations," below.)

### **Special Computations**

Unmarried Head of Household.—The law provides special tax rates for any individual who qualifies as a "Head of Household." (See Schedule III, page 11, and Tax Table B, page 13.) Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such house.

hold by (1) any related person other than your unmarried child or stepchild (see list on page 4) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.

Widows and Widowers.—Under certain conditions, a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise com-

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puting the tax as if a joint return were being filed. (See Schedule II, page 11, and Tax Table B, page 13.) However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must

maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or his wife) for the year of death.

#### Reporting Your Income

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by adjustments or deductions. Examples are given below.

Examples of Income Which Must Be Reported Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings Bonds.
Profits from business or profession.

Your share of partnership profits.

Profits from sales or exchanges of

Profits from sales or exchanges of real estate, securities, or other property.

Pensions, annuities, endowments. Rents and royalties.

Your share of estate or trust income. Employer unemployment benefits (S.U.B.). Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).

Prizes and awards (contests, raffles, etc.).
Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

#### Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration. Dividends on veterans' insurance. Life insurance proceeds upon death. Workmen's compensation, insurance, damages, etc., for injury or sickness. Interest on State and municipal bonds. Federal Social Security benefits. Railroad Retirement Act benefits. Gifts, inheritances, bequests.

#### Instructions for Page 1 of Form 1040

Exemptions (\$600 for Each Allowable Exemption)

Line 2-You and Wife

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1967. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1968, you get the additional exemption for age on your return for 1967

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason. (For example, to obtain a refund of tax withheld where her income is less than \$600.) Otherwise, your wife's exemptions are like your own—one, if she was neither blind or 65 or over; two, if she was either blind and 65 or over.

In Case of Death.—If your wife or husband died during 1967, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached

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to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) that the widest diameter of the visual field subtends an angle no greater than  $20^\circ$ .

#### Line 3-Children, Other Dependents

Enter on line 3a the first names and the total number of your dependent children who lived with you during 1967.

Enter on line 3b the total number of dependents from page 2, Part I, line 3 of your return.

Each child, stepchild and other dependent claimed must meet all of the following tests:

- 1. Income.—Received less than \$600 income. (If the child was under 19 or was a student, this limitation does not apply.)
- 2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed). (See definition of support on this page.)
- 3. Married Dependents.—Did not file a joint return with her husband (or his wife).
- 4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.
- 5. Relationship.—EITHER (a) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (b) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child\* Stephrother Son-in-law Stepchild Daughter-in-law Stepsister The following if re-Stepmother Father Stepfather lated by blood: Grand-Mother-in-law Uncle Father-in-law Aúnt parent Brother Brother-in-law Nephew Niece Sister-in-law Sister Grandchild

\*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support including also amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provide more than half of the support of your child who is a student, you may disregard amounts received by him as scholarships.

Divorced or Separated Parents.—For new rules on dependency exemptions for your children if you are divorced or separated see Document 5013, Personal Exemptions, which is available at the District Director's office.

Birth or Death of Dependent.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Support by More Than One Taxpayer.—
If two or more persons contributed toward the support of an individual, see
Form 2120, Multiple Support Declaration.

Line 5—Wages, Salaries, Tips, etc.—Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services received from your employer, even though taxes and other amounts have been withheld. If an amount appears on Form W–2 in the box captioned "Other compensation paid in 1967," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1967," and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W–2. (See page 7 for treatment of reimbursed employee business expenses.)

Tips reported to your employer are included as wages on Form W-2. Tips not reported to your employer are to be included with other amounts on this line (See Form 4137).

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated as wages, must include the fair market value in income.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, do not report the value of the meals or lodging.

Exclusions for Military Combat Pay.enlisted man may exclude all service compensation for each month for which he served in a combat zone and each

month for which he was hospitalized as a result of such service. For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to \$500 a month of such compensation. Forms W-2 issued for 1967 by the Armed Forces ordinarily do not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay

office which issued the form. If the nontaxable portion was included on Form W-2, you will be issued a corrected Form W-2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2, include the difference in line 5, and attach the certificate to your return. If you are issued a corrected Form W-2, include the amount shown on that form in line 5.

Tax—Credits—Payments—Balance Due or Refund
Line 10—Find Your Tax From Tax
D. Subtract \$290.40.
Tables.—The Tax Tables are provided by
C. Enter the balance of law and save you from having to itemize deductions and figure your tax. The tables allow \$600 for each exemption claimed on your return and also provide for the standard deduction.

Line 11-Figure Your Tax Using Tax Rate -The Tax Rate Schedules on page 11 are to be used to figure your tax, if the tax tables are not used. Be sure to use the right schedule. (See page 3, "Special Computations.")

Line 12—Tax.—If your income has increased substantially this year, it may be to your advantage to figure your tax under the "averaging method." Obtain Schedule G from any Internal Revenue Service office for full details.

Line 13—Total Credits.—Enter total credits from page 2, Part V, line 4 of your return. To claim tax-free covenant bonds credit, enter the amount of credit above line 1, Part V, and write "covenant bonds" to left of the entry. You may claim this credit only if you itemize deductions.

Line 14b-Tax From Recomputing Prior Investment Credit.—Enter amount that the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of such property. Attach computation

Line 17-Federal Income Tax Withheld.—Include the total income tax withheld as reflected on Forms W-2 on this

-Excess F.I.C.A. Tax Withheld-Line 18-Two or More Employers.—If a total of more than \$290.40 of social security (F.I.C.A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$290.40 as a credit against your income tax.

a. Add the social security (F.I.C.A.) tax withheld by all your employers from your wages in 1967. If joint return, separate computations must be made for you and your wife.

c. Enter the balance on this line.

Line 19.—Include any amounts from the following sources on this line and check box(es) to indicate credit.

Credit for Federal Taxes on Gasoline and Lubricating Oil .- If you are entitled to a tax credit for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle, and (3) in vehicles while engaged in furnishing certain public passenger land transportation service; and (b) lubricating oil used other than in a highway motor vehicle, include the credit on this line. Attach Form 4136. To obtain this credit your return must be timely filed (including any extensions).

Credit for Taxes Paid by Regulated Investment Companies .- Include the credit on this line. Attach Copy B of Form 2439.

Line 20-Estimated Tax Payments. Enter the total of the estimated tax paid for the year including the amounts of any credit carryover from 1966. Married persons must show both social security numbers on their return(s) whether they filed a separate or joint declaration.

Additional Charge for Underpaying Your Tax During the Year.—If the total of lines 17, 18, and 20 is less than 80 percent (66% percent for farmers and fishermen) of an amount equal to the total tax on line 16 less any credit for Federal tax on nonhighway gasoline and lubricating oil (from Form 4136), you may be liable for an additional charge unless you satisfy one or more of the four specific exceptions as explained on Form 2210. Attach this form or a statement to your return to support your computation of the additional charge or to describe the specific exceptions you believe apply

If the additional charge is in order, show the amount in the bottom margin on page 1, Form 1040 as "additional charge" and increase line 22 or decrease line 23 accordingly.

Line 21.—If you are a beneficiary of a trust and are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount of credit in space to left of entry line.

Lines 22 and 23—Social Security or Rall-road Retirement Tax On Tip Income.—If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security (F.I.C.A.) or railroad retirement (R.R.) tax, you must pay these taxes with your income tax return. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W-2. If the tips were not re-ported, fill out and attach Form 4137 in the case of tips subject to social security tax. For tips taxable under railroad retire ment, contact the nearest Railroad Retirement Board office. This tax should be added to your "Balance Due" (line 22), or subtracted from your "Overpayment" (line 23). On the bottom margin of page 1, write the amount and the words "tax on tips," and the initials F.I.C.A. or R.R., whichever are applicable. For income tax purposes, be sure all of your tips are included in line 5. ment, contact the nearest Railroad Re-

Line 25-Purchase of U.S. Savings Bonds.-If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds by checking the first box on line 25, page 1. You will be issued as many bonds as your refund will buy providing it does not leave a balance of less than \$1 to be paid by check. The excess man \$1 to be paid by check. The excess will automatically be refunded to you. If you make this election, do not check the second box on line 25. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be included in the agree used in filing your. be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—If you expect that your income and self-employment tax for 1968 will exceed by \$40 or more the tax to be withheld from your wages, see Form 1040-ES for further information.

#### Instructions for Page 2 of Form 1040 Part II

Line 1a-Gross Dividends and Other Distributions on Stock.—If you own stock, any payments you receive out of the company's earnings and profits are dividends which you must report in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property they are taxable at their fair market value.

Enter on line 1a the gross amount of dividends and other distributions you receive as a stockholder, including capital gain dividends and nontaxable distributions, either directly or through a nominee or other intermediary, as a member of a partnership or as a beneficiary of an estate or trust. If you receive dividends through a nominee or other intermediary, list the name of such person.

Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid by savings and loan associations, mutual savings banks, coperative banks, and credit unions on deposits or withdrawable accounts are earnings (interest) and should be reported as interest.

There are special rules applicable to stock dividends, liquidations, stock rights, conversions and redemptions. All of these are discussed in Document No. 5448, Investment income and Expenses, available at the District Director's office.

Line 1b—Exclusion.—You may exclude from your income up to \$100 of dividends received from qualifying domestic

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If a joint return is filed and both husband and wife have dividend income, each one may exclude \$100 of dividends received from qualifying corporations, but may not use any portion of the \$100 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$120 may be excluded on a joint return.

Taxable dividends from the following corporations do not qualify for the dividends received exclusion:

- (a) Foreign corporations, including your share from a controlled foreign corporation.
- (b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- (c) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.
  - (d) Real estate investment trusts.
  - (e) China Trade Act corporations.
- (f) Corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

Line 1c—Capital Gain Distributions.— Enter on this line all capital gain dividends. Also include any amounts received as return of capital which exceed the cost (or other basis) of your stock, even though such amounts are designated as nontaxable distributions by the paying corporations. The amounts included on this line must also be included in line 1a and reported on the appropriate lines of Schedule D (Form 1040).

Note.—If you received capital gain dividends and Schedule D is not needed to report any other gains or losses or to compute the alternative tax, you need not file Schedule D. Instead, enter 50 percent of capital gain dividends on page 2, Part II, under "Miscellaneous Income, and identify the source as "50% of cap. gain div." However, if you are filing Schedule G, Income Averaging, you must use Schedule D.

Line 1d—Nontaxable Distributions.—Enter on this line the total of nontaxable distributions (return of capital) not included in line 1c. Amounts reported here cannot exceed the cost (or other basis) of your stock in paying corporations since amounts received in excess of cost (or other basis) are taxable as gains and must be reported on Schedule D (Form 1040) as indicated in line 1c, above. Any amount entered on line 1d must also be included in line 1a.

Line 2—Interest.—You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and which you can withdraw. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities. Interest received on tax refunds is taxable and must be included in your return.

If you own United States Savings or War bonds, the gradual increase in value

of each bond is considered interest, but you need not report this interest until you cash the bond or until the year of final maturity, whichever is earlier. You may at any time elect to report each year the annual increase in value. However, if you do so, you must report in the first year the entire increase to date on all such bonds, and must continue to report the annual increase each year.

Line 3—Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc.—See pages B-1, B-2, and B-3 for instructions for Schedule B (Form 1040).

Line 4—Business income or loss (Schedule C).—The law taxes the profits from a business or profession—not its total receipts. Use separate Schedule C (Form 1040) to figure your profit or loss from business operations. Enter on this line the amount shown on line 27, page 1, Schedule C (Form 1040). Use Schedule C-3 to figure self-employment tax.

Line 5—Sale or exchange of property (Schedule D).—If you sell your house, securities, or any other kind of property, use Schedule D (Form 1040) to figure your gains or losses. Enter on this line the amount shown on line 4, Part IV, page 2, Schedule D (Form 1040).

Line 6—Farm income or loss (Schedule F).—For the assistance of farmers, a separate Schedule F (Form 1040) is provided to report farm income for income and self-employment tax purposes.

Line 7-Miscellaneous Income.-If you cannot find a specific place on your return or related schedules to list certain types of income, report it here. The source of income reported here must be identified. Report here amounts received as alimony, separate maintenance, prizes and awards; also, recoveries of bad debts and other items which reduced your tax in a prior year. A refund of State income tax should be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction was taken for a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed. If no claim is filed, report when the taxing authority notifies you of the overpayment.

Net Operating Loss.—If, in 1967, your business or profession lost money, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property or real property used in your trade or business, you can apply the losses against your 1967 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for tha 3 years prior to and the 5 years following this year. The loss must be carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles

you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1967, it should be entered as a "minus" figure under "Misc. income." Attach a statement showing the computation.

#### Part III

Line 1—Sick Pay Exclusion.—You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

#### (a) Over 75 percent-

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is a 30-calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed \$100 a week.

#### (b) 75 percent or less-

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed \$75 a week. There is no exclusion for the waiting period, regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed \$100.

Where the exclusion is limited to a weekly rate of \$100, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 100, and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of \$75, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 75, and dividing the result by the weekly rate of payment.

See Form 2440 for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

Line 2—Moving Expenses.—Except as noted, employees, including new employees, can deduct certain moving expenses (transportation of household goods, personal effects and members of

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the household, and meals and lodging while in transit). The deduction is allowed only if (a) the change in job location would have added at least 20 miles to the distance to work if the taxpayer had not moved to a new residence, or, (b) he had no former principal place of work, and his new piece of work is at least 20 miles from his former residence, and (c) during the 12-month period immediately following his arrival in the general location of his new principal place of work the taxpayer is a full-time employee in such general location during at least 39 weeks.

See Form 3903 for full details. Attach the form or a statement which includes the amount of your reimbursement and the amount of the deductible expenses. Enter any excess reimbursement on page 2, Part II, under "Misc. income," and enter any excess expenses on page 2, Part III, line 2 of your return. However, if your employer included the reimbursement on Form W–2, and the reimbursement is included on page 1, line 5, of your return, merely attach a list of your deductible expenses and enter the total on page 2, Part III, line 2.

If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the allowable expenses, you should not report the reimbursement or the expenses.

## Line 3—Employee Business Expenses and Employer Payments

Deductible Expenses and Excess Payments.—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.

- (a) Travel and transportation.—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.
- (b) Meals and lodging.—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular búsiness location.
- (c) Outside salesmen.—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.
- (d) Other business expenses.—If you itemize deductions on page 2, Part IV of your return, you may also deduct (under the heading "Miscellaneous deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Additional Information.—If you claim a deduction for these employee business expenses you must submit the following information with your return. You may use Form 2106 for this purpose.

- (a) The total of all amounts received from or charged to your employer for business expenses,
- (b) The amount of your business expenses broken down into broad categories, and
- (c) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting, if you received an allowance not in excess of \$25 a day, instead of subsistence, or a mileage allowance not in excess of 15 cents a mile, and established time, place, and business purpose of the travel. For higher rates in special cases, such as foreign travel, consult your District Director.

If you operate your own automobile for business purposes, you may figure the cost of operating your automobile at a standard mileage rate of 10 cents a mile for the first 15,000 miles of business use, and 7 cents a mile for such use in excess of 15,000 miles, rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if depreciation has been claimed using a method other than straight line, or where additional first-year depreciation has been claimed.

Whether or not you are required to submit the additional information described above, check the box for expense accounts on page 2 of Form 1040. See "Note" below.

Reporting Deductions and Excess Payments.—The expenses and payments are to be reported as follows:

- (a) If the employer payments exceed the expenses, report the excess on page 2, Part II, under "Misc. income."
- (b) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "Outside Salesman," may be deducted on page 2, Part III, line 3. If you itemize deductions, the unreimbursed portion of Other business expenses may be deducted on page 2, Part IV, under "Miscellaneous deductions."
- (c) If the expenses equaled the payments, no further entry is required on the form.

Note.—If, however, the reimbursement was included on Form W-2 by your employer, and the reimbursement is included on page 1, line 5, of your return, attach a statement containing the information set forth under the caption "Additional Information" on this page, end enter the total expense on page 2, Part III, line 3.

## Part IV—Itemized Deductions—If you do not use Tax Table or Standard Deduction

Medical and Dental Expenses.—If you itemize deductions, you can deduct, within the limits described, the amounts you paid during the year (not compensated by hospital, health or accident insurance, or otherwise) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had \$600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense, even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For

Physicians, dentists, nurses, and other professional practitioners

Drugs or medicines

Hospitals

Transportation necessary to get medical care Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.

X-ray examinations or treatment

Premiums on hospital or medical insurance

You CANNOT Deduct Payments For Funeral expenses and cemetery plot

Illegal operations or drugs

Travel ordered or suggested by your doctor for rest or change

Premiums on life insurance Cosmetics

#### Figuring the Deduction

(1) Medical Care Insurance.—You can deduct an amount equal to one-half of the insurance premiums paid for medical care for yourself, your wife, and dependents. The maximum amount deductible is \$150. The other one-half, plus any excess over the \$150 limit, is deductible subject

Instructions for Page 2 of Form 1040—Continued/Page 7

to the 3 percent Ilmitation described in (3) below. The \$3 monthly payments for supplementary medical insurance under "Medicare" are deductible, but the hospital insurance tax which is included as part of the Social Security tax and withheld from wages or paid on self-employment income is not deductible.

- (2) Medicine and Drugs.—The total amount paid for medicine and drugs for yourself, your wife and your dependents must be reduced by 1 percent of line 9, page 1, Form 1040.
- (3) Medical and Dental Expenses.—You can deduct that portion of your medical and dental expenses which exceeds 3 percent of line 9, page 1, of Form 1040 and which was paid for persons described in (1) and (2).

The 1 percent and 3 percent limitations apply in all cases, regardless of your age, or the age of your wife or other dependents.

Contributions.—If you itemize deductions, you can deduct gifts to:

- (a) Religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children or animals, unless the organization is operated for personal profit, or a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation.
- (b) Fraternal organizations if they are to be used for charitable, religious, etc., purposes.
  - (c) Certain veterans' organizations.
- (d) Governmental agencies which will use the gifts exclusively for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

The law does not allow deductions for gifts to individuals or foreign organizations.

A contribution may be made in cash (checks, money orders, etc.) or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than \$200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. Document No. 5672 furnishes information and guidelines relative to appraisals of contributed property. It can be obtained from the Superintendent of Documents, Washington, D.C. 20402, at 5 cents a copy. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code. (See instructions for Schedule D for definition of sections 1245 and 1250 property.) Generally, a charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.

Generally, the deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10 percent is allowable for contributions to churches, convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraph (a) which are "publicly supported" as well as organizations referred to in paragraph (d). Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult an Internal Revenue Service office for a possible carryover deduction. If you have contributions carried over from a prior year or years, enter them on line 12 and attach computation.

If you supported a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you spent to maintain such a student.

#### You CAN Deduct Gifts To

Churches, including assessments paid Salvation Army, Red Cross, CARE United Funds and Community Chests Nonprofit schools and hospitals Certain veterans' organizations

Boy Scouts, Girl Scouts, and other similar organizations

Nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as asthma, cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

#### You CANNOT Deduct Gifts To

Relatives, friends, other individuals Political organizations or candidates Social clubs Labor unions Chambers of commerce Propaganda organizations

Interest.—If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include as interest such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of

Page 8/Instructions for Page 2 of Form 1040—Continued

personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

#### You CAN Deduct Interest On

Your personal note to a bank or an Individual A mortgage on your home

A life insurance loan, if you pay the interest in cash

Delinquent taxes

#### You CANNOT Deduct Interest On

Indebtedness of another person when you are not legally liable for payment of the interest A gambling debt or other nonenforceeble ob-

ligation

A life insurance loan if interest is added to the

loan and you report on the cash basis

Taxes.—If you itemize deductions, you can deduct general State or local retail sales taxes if they are imposed directly upon the consumer, or if they are im-

sales taxes if they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases, you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax. Average general sales tax tables are provided in these instructions.

if part or all of the cost of your automobile tags was based on the value of your automobile, then such amount is deductible as personal property tax.

If you had any other deductible tax which does not fit one of the five categories shown, describe the tax and list amount in the space below "Personal property," and include amount in "Total taxes."

In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

Deduct business Federal taxes, or any taxes paid in connection with a business or profession in Part II of Schedule B, or Schedule C or F.

#### You CAN Deduct

Real estate texes
State and local gasoline taxes
General sales taxes
State and local income taxes
Personal property taxes

#### You CANNOT Deduct

Any Federal excise taxes on your personal expenditures, such as taxes on transportation, telephone, gasoline, etc.

Federal social security taxes

Hunting licenses, dog licenses

Auto inspection fees, tags, drivers licenses

Water taxes

Taxes you paid for another person

Alcoholic beverage, cigarette, and tobacco taxes

Selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax

#### STATE GASOLINE TAX TABLE

You may figure the deduction for State tax on gasoline used in your car by using the following table which is based on information available as of August 15, 1967. If all or part of your mileage was driven in a four-cylinder (or less) car, the deduction for that mileage should be one-half of the table amount.

If you can establish that you paid a larger amount, you are entitled to deduct that amount,

Find the rate of gasoline tax for your State in the list below. Where the rate of gasoline tax changed in 1967, find the deduction for mileage driven at each rate, and add the two amounts.

Alabama 7¢
Alaska 8¢
Arizona 7¢
Arkansas 7.5¢
California 7¢
Colorado 6¢
Connecticut 6¢
after June 30, 7¢
Delaware 7¢

Dist. of Col. 7¢ Florida 7¢ Georgia 6.5¢ Hawaii 5¢ Idaho 6¢ Illinois 5¢ after July 31, 6¢ Indiana 6¢ Iowa 7¢

Kansas 5¢
Kentucky 7¢
Louisiana 7¢
Maine 7¢
Maryland 7¢
Massachusetts 6.5¢
Michigan 6¢
Minnesota 6¢ after June 30 76 Mississippi 7¢
Missouri 5¢
Montana 6¢
After June 30, 6.5¢ North Carolina 7¢
Nebraska 7.5¢
Nevada 6¢
New Hampshire 7¢
New Jersey 6¢
New Jersey 6¢
Mexico 6¢
After June 30, 7¢
North Dakota 6¢
Ohio 7¢
Okio 7¢
Oregon 6¢
After Sept. 30, 7¢

Nonbusiness Mileage Driven

10,000 to 10,999... 11,000 to 11,999... 12,000 to 12,999... 13,000 to 13,999... 14,000 to 14,999...

15,000 to 15,999 16,000 to 16,999 17,000 to 17,999 18,000 to 18,999 19,000 to 19,999

Pennsylvania 7¢ Rhode Island 7¢ South Carolina 7¢ South Dakota 6¢ Tennessee 7¢ Texas 5¢ Litab 6 Vermont 6.5¢

6¢

5¢

Virginia 7¢ Washington 7.5¢ after April 30, West Virginia 7¢ Wisconsin 7¢ 9¢ Wyoming 5¢ after May 19, 6¢

8¢

86 92 97

9¢

125

Nonbusiness			RATE	PER GA	ALLON		
Mileage Driven	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢
Under 3,000	\$7	\$8	\$9	\$10	\$10	\$11	\$13
3,000 to 3,499	11	14	15	16	17	18	20
3,500 to 3,999	13	16	17	18	20	21	23
4,000 to 4,499	15	18	19	21	22	24	27
4,500 to 4,999	17	20	21	23	25	26	30
5,000 to 5,499	18	22	24	26	27	29	33
5,500 to 5,999	20	24	26	28	30	32	36
6,000 to 6,499	22	26	28	30	33	35	39
6,500 to 6,999	23	28	30	33	35	38	42
7,000 to 7,499	25	30	33	35	38	40	45
7,500 to 7,999	27	32	35	38	40	43	48
8,000 to 8,499	29	34	37	40	43	46	52
8,500 to 8,999	30	36	40	43	46	49	55
9,000 to 9,499	32	39	42	45	48	51	58
9,500 to 9,999	34	41	44	47	51	54	61

70 83 91 20,000 miles\* \*For over 20,000 miles, use table amounts corresponding to total mileage driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.

6.5¢ & 6.58¢

#### MISCELLANEOUS DEDUCTIONS

Care of Children and Other Dependents.—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct certain expenses. This deduction is not to exceed a total of \$600 for one dependent, or \$900 for two or more dependents for the care of:

- (a) dependent children under 13 years of age; or
- (b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves;

if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

In the case of a woman who is married, the deduction is allowed if:

- (a) she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or
- (b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds \$6,000. This limitation does not apply to expenses incurred while the husband is incapable of self-support because he is mentally or physically defective.

In case of a husband whose wife is incapacitated, the deduction is allowed if he files a joint return with his wife. Then, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds \$6,000. This limitation does not apply to expenses incurred while the wife is institutionalized if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.

Do not deduct any child care payments to a person for whom you claim an exemption.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for dependent care may he deducted.

Attach Form 2441, or a statement setting forth all pertinent information.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces, limited to the amount in excess of \$100 for each loss. Damage to your car by collision or accident can be deducted if due merely to faulty driving, but cannot be deducted if due to your willful act or willful negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty, less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received and the \$100 limitation. Attach an explanation showing details of each casualty.

#### You CAN Deduct Losses On

Property such as your home, clothing, or automobile destroyed or damaged by fire

Property, including cash, which is stolen from

Loss or damage of property by flood, lightning, storm, explosion, or freezing

#### You CANNOT Deduct Losses On

Personal injury to yourself or another person Accidental loss by you of cash or other personal property

Property lost in storage or in transit

RATE PER GALLON

7ė

98

7.5¢

105

Damage by rust, gradual erosion or deteriora-

Animals or plants damaged or destroyed by disease

Expenses for Education.—You may deduct expenses for education if they are not personal expenditures or do not constitute an inseparable aggregate of personal and capital expenditures and are for education which:

(a) Maintains or improves skills required in your employment or other trade or business, or

(b) Meets the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your established salary, status, or employment.

Expenses incurred for education which: (a) is required in order to meet the minimum educational requirements for qualification in an employment or other trade or business; or (b) is part of a program of study being pursued which will lead to qualifying for a new trade or business, are personal expenses or constitute an in-separable aggregate of personal and capital expenditures, and, therefore, are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 7 for employee business expenses. (See Document No. 5952, Educational Expenses, available at the District Director's office.)

Other.--If you itemize deductions, you can deduct several other types of ex-penses under "Miscellaneous deductions.''

If you work for wages or a salary, you can deduct your ordinary and necessary

Instructions for Page 2 of Form 1040—Continued/Page 9

employee business expenses which have not been claimed on page 2, Part III.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income. If you are divorced or legally sepa-rated and are making periodic payments

of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not made under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.
You may deduct gambling losses only

to the extent of gambling winnings.

You CAN Deduct Cost Of

Safety equipment, tools and supplies, used in your job

Dues to unions or professional societies Business entertainment

Fees to employment agencies

You CANNOT Deduct Cost Of

Travel to end from work Entertaining friends Bribes and illegal peyments

#### MAILING ADDRESSES OF DISTRICT DIRECTORS' OFFICES AND INTERNAL REVENUE SERVICE CENTERS

If there is more then one District Director's office in your State and you are not sure which one to use, consult your local post office. Use street address only if shown. Send your return to "Internal Revenue Service" at one of the following addresses:

IF YOU ARE DUE A REFUND	STATE	OTHER RETURNS
4800 Buford Highway, Chamblee, Ga. 30006	ALABAMA ALASKA ARIZONA ARKANSAS CALIFORNIA	4800 Buford Highway, Chamblee, Ga. 30006 Anchorage, Alaska 99561. Phoenix, Ariz. 85025. Little Rock, Ark. 72203. Los Angeles, Calif. 90012; San Francisco, Calif. 94102.
3651 Interregional Highway, Austin, Tex. 78740. 310 Lowell St., Andover, Mass. 01612. 11601 Roosevelt Blvd., Philadelphia, Pa. 19155. 11601 Roosevelt Blvd., Philadelphia, Pa. 19155.	COLORADO CONNECTICUT DELAWARE DISTRICT OF COLUMBIA FLORIDA	Denver, Colo. 80202. Hartford, Conn. 06115. Wilmington, Del. 19802. Baltimore. Md. 21202. 4800 Buford Highway, Chamblee, Ga. 30006.
4800 Buford Highway, Chamblee, Ga. 30006 . 1160 West 1200 South St., Ogden, Utah 84405 . 1160 West 1200 South St., Ogden, Utah 84405 . 2306 E. Bannister Rd., Kansas City, Mo. 64170 . Cinclinati, Ohio 45298 .	GEORGIA	4800 Buford Highway, Chamblee, Ga. 30006. Honolulu, Hawaii 96813. Boise, Idaho 83701. Chicago, III. 60602: Springfield, III. 62704. Indianapolis, Ind. 46204.
2306 E. Bannister Rd., Kansas City, Mo. 64170	IOWA . KANSAS . KENTUCKY LOUISIANA	Des Molnes, Iowa 50309. Wichita, Kans. 67202. Louisville, Ky. 40202. New Orleans, La. 70130. Augusta, Maine 04330. Baltimore, Md. 21202.
310 Lowell St., Andover, Mass. 01B12	MASSACHUSETTS MICHIGAN MINNESOTA MISSISSIPP! MISSOURI MONTANA	Boston, Mass. 02203. Detroit, Mich. 48226. St. Paul, Minn. 55101. 4800 Buford Highway, Chamblee, Ga. 30006. St. Louis, Mo. 63101. Helena, Mont. 59601.
2306 E. Bannister Rd., Kansas City, Mo. 64170	NEBRASKA NEVADA NEW HAMPSHIRE NEW JERSEY NEW MEXICO	Omaha, Nebr. 68102. Reno, Nev. 58502. Portsmouth, N.H. 03801. Newark, N.J. 07102. Albuquerque, N. Mex. 87101. Albany, N.Y. 12210; 35 Tillary St., Brooklyn, N.Y. 11201 Buffalo, N.Y. 14202; Manhattan District—120 Church St., New York, N.Y. 10007.
4800 Buford Highway, Chamblee, Gs. 30006 2306 E. Bannister Rd., Kansas City, Mo. 64170 Cincinnati, Ohio 45298 3651 Interregional Highway, Austin, Tex. 76740 1160 West 1200 South St., Ogden, Utah 84405 Director of International Operations, Washington, D.C. 20225.	NORTH CAROLINA	4800 Buford Highway, Chamblee, Gs. 30006. Fargo, N. Dak. 55102. Cleveland, Ohio 44113; Cincinnati, Ohio 45202. Oklahoma City, Okla. 73102. Portland, Oreg. 97232. Director of International Operations, Washington, D.C. 20225.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155 Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave., Hato Rev. Puerto Rico 00917.	PENNSYLVANIA	Philadelphia, Pa. 19108; Pittsburgh, Pa. 15222. Taxpayers with Puerto Rico addresses and all taxpayer excluding income under section 933: Director of International Operations, U.S. Internat Revenue Service Ponce de Leon Ave., Hato Rey, Puerto Rico 00917
310 Lowell St., Andover, Mass. 01812 4500 Buford Highway, Chamblee, Ga. 30006 . 2306 E. Bannister Rd., Kansas City, Mo. 64170 4800 Buford Highway, Chamblee, Ga. 30006 . 3651 Interregional Highway, Austin, Tex. 78740 1160 West 1200 South St., Ogden, Utah B4405 310 Lowell St., Andover, Mass. 01812 .	RHODE ISLAND SOUTH CAROLINA SOUTH DAKOTA TENNESSEE TEXAS UTAH VERMONT VIRGINIA	Providence, R.I. 02907. 4800 Buford Highway, Chamblee, Ga. 30006. Aberdeen, S. Dak. 57401. 4800 Buford Highway, Chamblee, Ga. 30006. Austin, Tex. 78701; Dallas, Tex. 75201. Salt Lake City, Utah 84110. Burlington, Vt. 05402. Richmond, Va. 23240.
Permanent residents: Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, V.J. 00801; Others. Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St, Hato Rev. Poerto Rico 00917.	VIRGIN ISLANDS	Permanent residents: Department of Finance, Tax Divid sion, Charlotte Amalie, St. Thomas, V.I. 00801; Others Director of international Operations, U.S. Interna Revenue Service, Ponce de Leon Ave. and Bolivia St. Hato Rey, Puerto Rico 00917.
1160 West 1200 South St., Ogden, Utah 84405. Cincinnati, Ohio 45298. 2306 E. Bannister Rd., Kansas City, Mo. 64170. 3651 Interregional Highway, Austin, Tex. 78740. U.S. citizens with foreign addresses, except A P.O. and F.P.O. addresses, and all U.S. citizens excluding income under sections 911 and 931: Director of International Operations, Internal Revenue Service, Washington D.C. 20225.	WASHINGTON WEST VIRGINIA WISCONSIN WYOMING FOREIGN ADDRESSES	Tacoma, Wash. 98402. Parkersburg, W. Va. 26102. Milwaukee, Wis. 53202. Cheyanne. Wyo. 82001. U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under sections 911 and 931: Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

\$10,000 \$12,000 \$11,000 \$116,000 \$118,000 \$12,000 \$22,000 \$24,000 \$135,000 \$135,000 \$136,000



Single Taxpayers not qualifying for rates in Schedules II and III, and Married Per-

Schedule 1

sons Filing Separate Returns

14% of the amount on line 11d.

Enter on line 12, page 1:

ine 11d, page 1, is:

Not over \$500

If the amount on

axpay-

ehold

n line 11d.

ess over-

\$1,000 \$2,000 \$4,000 \$6,000 \$8,000

ax Rate If y tax es usi	If you do not use one of the Tax Tables, then figure your tax on the amount on line 11d, page 1 of your return by using the appropriate Tax Rate Schedule on this page.	bles, then figure your s 1 of your return by ale on this page.	
Schedule II		Schedule III	
Married Taxpayers and Certain Widows	Married Taxpayers Filing Joint Returns and Certain Widows and Widowers	Unmarried (or legers Who Qualify	Unmarried (or legally separated) Tales Who Qualify as Heads of House
(See page 3)		(See page 3)	
If the amount on line 11d, page 1, is:	: Enter on line 12, page 1:	If the amount on line 11d, page 1, is:	Enter on line 12, pa
Not over \$1,000.	14% of the amount on line 11d.	Not over \$1,000	14% of the amount on
Over But not over	r— of excess over—	Over— But not over—	of exces
\$1,000 \$2,000	\$140, plus 15% — \$1,000	\$1,000 — \$2,000	\$140, plus 16% —
\$2,000 — \$3,000	\$290, plus 16% — \$2,000	\$2,000 — \$4,000	\$300, plus 18% — :
\$3,000 — \$4,000	\$450, plus 17% \$3,000	\$6,000 - \$8,000	\$1,060, plus 22% —
\$4,000 - \$8,000	\$620, plus 19% — \$4,000	I	\$1,500, plus 25% —
\$8,000 — \$12,000	\$1,380, plus 22% —	\$10,000 — \$12,000	\$2,000, plus 27% — \$
\$12,000 — \$16,000			\$3,160, plus 32% —
\$16,000 — \$20,000		I	\$3,800, plus 35% —
1		\$18,000 — \$20,000 \$20,000 — \$22,000	\$4,500, plus 36% \$5,220, plus 40% \$
\$24,000 — \$28,000	0 \$5,660, plus 36% — \$24,000	1	\$6,020, plus 41%
\$28,000 — \$32,000	0 \$7,100, plus 39% — \$28,000	\$24,000 — \$26,000 \$26,000 — \$28,000	\$6,840, plus 43% — \$7,700, plus 45% —
\$32,000 — \$36,000	0 \$8,660, plus 42% — \$32,000	Ï	\$8,600, plus 46% —
\$36,000 — \$40,000	0 \$10,340, plus 45% — \$36,000	\$32,000 — \$36,000	\$10,440, plus 48% — \$
\$40,000 — \$44,000	0 \$12,140, plus 48% — \$40,000		\$13,360, plus 52% —
\$44,000 - \$52,000	0 \$14,060, plus 50% — \$44,000	1	\$14,400, plus 53% —
\$52,000 — \$64,000	0 \$18,060, plus 53% — \$52,000	\$44,000 — \$50,000	\$16,520, plus 55% — \$19,820, plus 56% — \$
\$64,000 — \$76,000	0 \$24,420, plus 55% — \$64,000	1	\$20,940, plus 58% —
\$76,000 — \$88,000	0 \$31,020, plus 58% — \$76,000	\$64,000 — \$70,000	\$27,900, plus 59% —
\$88,000 — \$100,000	00 \$37,980, plus 60% — \$88,000	1	\$31,440, plus 61% —
\$100,000 \$120,000	00 \$45,180, plus 62% \$100,000	880,000 - \$88,000	\$37,580. plus 63% —
\$120,000 — \$140,000	00 \$57,580, plus 64% — \$120,000	Ī	\$42,620, plus 64% —
\$140,000 — \$160,000	00 \$70,380, plus 66% — \$140,000	1	\$20,300, plus 66% — \$
\$160,000 \$180,000	:	Ï	\$63,500, plus 67% —
-	\$97,180, plus 69% —	\$140,000 — \$160,000	\$76,900, plus 68% — \$
	\$110,980, plus 70%	;	\$104,300, plus 70% —
			910GO

- \$12,000

- \$10,000

- \$14,000

- \$16,000

\$14,000

- \$18,000 - \$20,000 - \$22,000

\$1,130, plus 25% \$1,630, plus 28% \$2,190, plus 32% \$2,830, plus 36% \$3,550, plus 39% \$4,330, plus 42% \$5,170, plus 45%

- \$8,000

\$6,000

- \$6,000

\$4,000

- \$10,000 - \$12,000 - \$14,000

\$8,000

\$10,000 \$12,000

1 \$500

\$70, plus 15%

- \$1,000 - \$1,500

\$1,000 - \$1,500 - \$2,000 1 \$4,000 - \$6,000 - \$8,000

\$145, plus 16% \$225, plus 17% \$310, plus 19% \$690, plus 22%

\$1,000

- \$4,000

- \$2,000

\$1,500 \$2,000

of excess over-

But not over-

Over-\$500 - \$18,000

- \$20,000 - \$22,000 - \$26,000 - \$32,000 - \$38,000 - \$44,000 - \$50,000 000'09\$ — - \$70,000 280,000

\$6,070, plus 48%

\$20,000

\$18,000 \$16,000

\$7,030, plus 50% \$9,030, plus 53%

- \$26,000

\$22,000

- \$16,000

\$100,000

- \$100,000

000'06\$ --

**- \$70,000**.

- \$80,000

260,000

- \$100,000

\$55,490, plus 70%

000'06\$ --

\$15,510, plus 58%

\$18,990, plus 60% \$22,590, plus 62% \$28,790, plus 64% .. \$35,190, plus 66% \$41,790, plus 68% \$48,590, plus 69%

- \$50,000

1 \$44,000

\$38,000 \$44,000 \$50,000 \$60,000 \$70,000 \$80,000 290,000

\$12,210, plus 55%

- \$38,000

- \$32,000

\$26,000 \$32,000 \$100,000 \$120,000 \$140,000 \$160,000

\$88,000

580,000

\$50,000 \$52,000 \$64,000 \$70,000 \$76,000 \$104,300, plus 70% — \$180,000

-91-99

#### Tax Tables for Persons With Incomes Under \$5,000

WHO DO NOT ITEMIZE DEDUC-TIONS ON THEIR RETURNS

If you checked as your filing status on page 1, Form 1040

Line 1a use TAX TABLE A—For Single Persons Line 1b, 1d, or 1e use TAX TABLE B—For Married Persons Filing Joint Returns or Unmarried Heads of Household Line 1c use TAX TABLE C—For Married Persons Filing Separate Returns

Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction and the minimum standard deduction. Table C shows the tax based on either the 10 percent or the minimum standard deduction.

TAX TABLE A—
For Single Persons

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions. This is your tax

If your total	income is—	And the ne	umber of exe	,	If your total	income Is—		An	d the number o	f exemptions is-		
At least	east But less 1 than	1	2	If 4 or more there is no tax	At least	But less than	1	2	3	4	5	If 7 or mor there is no tax
			Your tax is-						Your ta	x is—		
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$236	\$124	\$23	\$0	\$0	\$0
900	925	2	0	0	2,475	2,500	240	128	26	0	0	
925 950	950 975	5 9	0	0	2,500 2,525	2,525 2,550	244 248	132 136	30   33	0	0	
975	1,000	12	0	0	2,550 2,575	2,575	253	139	37		0	(
1,000 1,025	1,025 1,050	16 19	0	0	2,600	2,600 2,625	257 261	143 147	40 44	0	0	
1,050 1,075	1,075 1,100	23 26	0	0	2,625 2,650	2,650 2,675	265 270	151 155	47 51	8	0	
1,100	1,125	r <sub>2</sub> 30	0	0	2,675	2,700	274	159	54	0	0	(
1,125 1,150	1,150 1,175	33 37	0	0	2,700 2,725	2,725 2,750	278 282	163 167	58   61	8	0	
1,175	1,200	40	0	0	2,750	2,775	287	171	65	0	0	
1,200 1,225	1,225 1,250	44 47	00	0	2,775 2,800	2,800 2,825	291 295	175 179	68 72	0	0	
1,250	1,275	51 54	Ô	0	2,825	2,850	299 304	183	76	0	Ó	
1,275	1,300	58	- 0	- 0	2,850 2,875	2,875 2,900	308	187 191	79 83		0	- (
1,325 1,350	1,350 1,375	61 65	0	0	2,900 2,925	2,925 2,950	312 317	195 199	87 91	0	0	
1,375	1,400	68	_ 0	0	2,950	2,975	322	203	94	_ ŏ		
1,400 1,425	1,425 1,450	72 76	00	0	2,975 3,000	3,000 3,050	327 333	207 213	98 104	0 4	00	
1,450	1,475	79	0	0	3,050	3,100	342	221	111	11	0	
1,475	1,500	83 87	0	0	3,100	3,150	350 359	229 238	119 126	18 	0	
1,525	1.550	91	0	0	3,200	3,250	367	246	134	32	0	
1,550 1,575	1,575 1,600	94 98	0	0	3,250 3,300	3,300 3,350	376 385	255 263	141 149	39 46	0	
1,600	1,625	102	2	0	3,350	3,400	393	272	157	53	0	
1,625 1,650	1,650 1,675	106 109	5 9	0	3,400 3,450	3,450 3,500	402 410	280 289	165   173	60 67	0	
1,675	1,700	113 117	12 16	0	3,500	3,550	419	297 306	181	74	0	
1,700 1,725	1,725 1,750	121	19	0	3,550 3,600	3,600 3,650	436	315	189 197	81 89	0	
1,750 1,775	1,775 1,800	124 128	23 26	0	3,650 3,700	3,700 3,750	444 453	324 334	205 213	96 104	0	
1,800	1,825	132	30	0	3,750	3,800	462	343	221	111	11	(
1,825 1,850	1,850 1,875	136 139	33 37	8	3,800 3,850	3,850 3,900	470 479	353   362	229   238	119 126	18 25	
1,875	1,900	143	_ 40	0	3,900	3,950	487	372	246	134	32	
1,900 1,925	1,925 1,950	147 151	44 47	0	3,950 4,000	4,000 4,050	496 504	381 390	255 263	141 149	39 46	
1,950 1,975	1,975 2,000	155 159	51 54	8	4,050 4,100	4,100 4,150	513 521	399 407	272 280	157 165	53 60	
2,000	2,025	163	58	0	4,150	4,200	530	416	289	173	67	(
2,025 2,050	2,050 2,075	167 171	61 65	0	4,200 4,250	4,250 4,300	538   547	424 433	297   306	181 189	74   81	(
2,075	2,100	175	68		4,300	4,350	556	442	315	197	89	-
2,100 2,125	2,125 2,150	179 183	72 76	0	4,350 4,400	4,400 4,450	564 573	450 459	324 334	205 213	96 104	
2,150	2,175	187	79	0 9	4,450	4,500	581	467	343	221	111	1
2,175	2,200	191 195	83 87	0	4,500	4,550	590 598	476 484	353 362	229	119 126	18
2,225 2,250	2,250 2,275	199 203	91 94	Ö	4,600 4,650	4,650 4,700	607 615	493 501	372 381	246 255	134 141	32
2,275	2,300	207	98	0	4,700	4,750	624	510	391	263	149	40
2,300 2,325	2,325 2,350	211 215	102 106	2 5	4,750 4,800	4,800 4,850	633 641	519 527	400 410	272 280	157 165	53 60
2,350	2,375	219	109	9	4,850	4,900	650	536	419	289	173	67
2,375	2,400	223	113	12	4,900	4,950 5,000	658 667	544 553	429	297 306	181	- 74 81
2,425	2,450	231	121	19	4,550	3,000	307	333	430	300	103	0.



## 1967 TAX TABLE B—Married Filing Jointly \* or Unmarried Heads of Household

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions. This is your tax.

If you incom	ır total ne is—		the numb emptions is		If you incom	ır total ne is—				And the	number o	f exemptio	ns is—			
	_			3	}				2 ou are—	And yo	3 iu are—	And yo	4 u ara—	And yo		6
At least	But less than	1	2	If 4 or more there is no tax	At least	But less than	1	An un- married head of a house- hold	A married couple filing jointly	An un- married head of a house- hold	A married couple filing jointly	An un- married head of a house- hold	A married couple filing jointly	An un- married head of a house- hold	A married coupia filing jointly	If 7 or more there is no tax
		Y	our tax is-	-	<b>}</b>						Your ta	ıx is—				
\$0 900 925 950	\$900 925 950 975	\$0 2 5 9	\$0 0 0	\$0 0 0	\$2,450 2,475 2,500 2,525	\$2,475 2,500 2,525 2,550	\$230 234 238 242	\$121 124 128 131	\$121 124 128 131	\$23 26 30 33	\$23 26 30 33	\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0	\$0 0 0
975 1,000 1,025 1,050	1,000 1,025 1,050 1,075	12 16 19 23	0000	0 0 0	2,550 2,575 2,600 2,625	2,575 2,600 2,625 2,650	246 250 254 258	135 138 142 146	135 138 142 146	37 40 44 47	37 40 44 47	0 0 0	0 0 0	0000	0000	0000
1,075 1,100 1,125 1,150	1,100 1,125 1,150 1,175	26 30 33 37	0000	0 0 0	2,650 2,675 2,700 2,725	2,675 2,700 2,725 2,750	262 266 270 274	150 154 158 162	149 153 157 161	51 54 58 61	51 54 58 61	0 0 0	0 0 0	0000	0 0 0	0000
1,175 1,200 1,225 1,250	1,200 1,225 1,250 1,275	40 44 47 51	0000	0 0 0	2,750 2,775 2,800 2,825	2,775 2,800 2,825 2,850	278 282 286 290	166 170 174 178	164 168 172 176	65 68 72 75	55 68 72 75	0 0 0	0 0 0	0000	0000	0000
1,275 1,300 1,325 1,350	1,300 1,325 1,350 1,375	54 58 61 65	0000	0000	2,850 2,875 2,900 2,925	2,875 2,900 2,925 2,950	294 298 302 307	182 186 190 194	179 183 187 191	79 82 86 89	79 82 86 89	0 0 0	0 0 0	0 0 0	0 0 0	0000
1,375 1,400 1,425 1,450	1,400 1,425 1,450 1,475	68 72 75 79	0000	0000	2,950 2,975 3,000 3,050	2,975 3,000 3,050 3,100	311 316 322 330	198 202 208 216	194 198 204 211	93 96 102 109	93 96 102 109	0 0 4 11	0 0 4 11	0000	0 0 0	0000
1,475 1,500 1,525 1,550	1,500 1,525 1,550 1,575	82 86 89 93	0000	0 0 0	3,100 3,150 3,200 3,250	3,150 3,200 3,250 3,300	338 346 354 363	224 232 240 248	219 226 234 241	116 123 130 137	116 123 130 137	18 25 32 39	18 25 32 39	0000	0000	0000
1,575 1,600 1,625 1,650	1,600 1,625 1,650 1,675	96 100 103 107	0 2 5 9	0000	3,300 3,350 3,400 3,450	3,350 3,400 3,450 3,500	371 379 387 395	256 264 272 280	249 256 264 271	144 152 160 168	144 151 159 166	46 53 60 67	46 53 60 67	0000	0 0 0	0000
1,675 1,700 1,725 1,750	1,700 1,725 1,750 1,775	110 114 117 121	12 16 19 23	0 0 0	3,500 3,550 3,600 3,650	3,550 3,600 3,650 3,700	403 411 419 427	288 296 305 314	279 286 294 302	176 184 192 200	174 181 189 196	74 81 88 95	74 81 88 95	0000	0 0 0	0000
1,775 1,800 1,825 1,850	1,800 1,825 1,850 1,875	124 128 131 135	26 30 33 37	0000	3,700 3,750 3,800 3,850	3,750 3,800 3,850 3,900	435 444 452 460	323 332 341 350	310 318 326 334	208 216 224 232	204 211 219 <b>2</b> 26	102 109 116 123	102 109 116 123	11 18 25	4 11 18 25	0000
1,875 1,900 1,925 1,950	1,900 1,925 1,950 1,975	138 142 146 150	40 44 47 51	0000	3,900 3,950 4,000 4,050	3,950 4,000 4,050 4,100	468 476 484 492	359 368 376 384	342 350 358 365	240 248 256 264	234 241 249 256	130 137 144 152	130 137 144 151	32 39 46 53	32 39 46 53	0000
1,975 2,000 2,025 2,050	2,000 2,025 2,050 2,075	154 158 162 166	54 58 61 65	0000	4,100 4,150 4,200 4,250	4,150 4,200 4,250 4,300	500 508 516 525	392 400 408 417	372 379 386 394	272 280 288 296	264 271 279 286	160 168 176 184	159 166 174 181	60 67 74 81	60 67 74 81	0000
2,075 2,100 2,125 2,150	2,100 2,125 2,150 2,175	170 174 178 182	68 72 <b>7</b> 5 79	000	4,300 4,350 4,400 4,450	4,350 4,400 4,450 4,500	533 541 549 557	425 433 441 449	401 408 415 422	305 314 323 332	294 302 310 318	192 200 208 216	189 196 204 211	88 95 102 109	88 95 102 109	0 0 4 11
2,175 2,200 2,225 2,250	2,200 2,225 2,250 2,275	186 190 194 198	82 86 89 93	0 0 0	4,500 4,550 4,600 4,650	4,550 4,600 4,650 4,700	565 573 581 589	457 465 473 481	430 437 444 451	341 350 359 368	326 334 342 350	224 232 240 248	219 226 234 241	116 123 130 137	116 123 130 137	18 25 32 39
2,275 2,300 2,325 2,350	2,300 2,325 2,350 2,375	202 206 210 214	96 100 103 107	0 2 5 9	4,700 4,750 4,800 4,850	4,750 4,800 4,850 4,900	597 606 614 622	489 498 506 514	459 467 474 482	377 386 395 404	358 366 374 382	256 264 272 280	249 256 264 271	144 152 160 168	144 151 159 166	46 53 60 67
2,375 2,400 2,425	2,400 2,425 2,450	218 222 226	110 114 117	12 16 19	4,900 4,950	4,950 5,000	630 638	522 530	490 497	413 422	390 398	288 296	279 286	176 184	174 181	74 81

<sup>\*</sup>This table may also be used by certain widows or widowers who qualify for special tex rates.

1967 TAX TABLE C—For Married

This table is designed to enable married persons filling separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it.

Persons Filling Separate Returns

Read down the income columns below until you find the line covering the total income (page 1, lins 9, form 1040). Their read scross to the appropriate column headed by the number corresponding to the number of your exemptions. This is your tax.

If your to		And the number of exemptions is—					s		ır total ne is—					And t	he num	ber of	exempt	ions is-	-				
		1	I		2	3				1		2	2		3		4		5		6	1	
At least	But less than	10%	Mini- mum	10%	Mial- mum		Mini (	At least	But less than	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum		
				Your t	ax is—										Yo	ur tax	s—						_
\$9 675	\$675 700	\$0 3	\$0 0	\$0 0	0	\$0 0	\$0 0	\$2,325 2,350		\$226 229	\$231 236	\$131 134	\$121 124	\$43 46	\$19 23	\$0 0	\$0 0	\$0 0	0	\$0 0	\$0 0	0	\$0 0
700 <b>7</b> 25 750 775	725 750 775 800	6 9 12 15	0	0 0 0	0		000	2,375 2,400 2,425 2,450	2,450	233 237 241 245	240 244 248 253	137 141 144 148	128 132 136 139	49 52 55 58	26 30 33 37	0000	000	0 0 0	0	0000	0 0 0	0	000
800 825 850 875	825 850 875 900	18 22 25 28	2 5 9 12	000	0		0	2,475 2,500 2,525 2,550	2,525 2,550	249 252 256 260	257 261 265 270	151 155 158 162	143 147 151 155	61 65 68 71	40 44 47 51	000	0000	0 0	000	0000	000	000	0000
900 925 950 975	925 950 975 1,000	31 34 37 40	16 19 23 26	0 0 0	0		0	2,575 2,600 2,625 2,650	2,650	264 268 272 275	274 278 282 287	166 169 173 176	159 163 16 <b>7</b> 171	74 78 81 84	54 58 61 65	0000	0000	0 0 0	0	000	0	0 0 0	0000
1,000 1,025 1,050 1,075	1,025 1,050 1,075 1,100	44 47 50 53	30 33 37 40	0 0 0	0	0 0 0	000	2,675 2,700 2,725 2,750	2,750	279 283 287 291	291 295 299 304	180 184 187 191	175 179 183 187	91 95 98	68 72 <b>7</b> 6 79	3 6 9 12	0000	000	0	0000	0000	0	000
1,100 1,125 1,150 1,175	1,125 1,150 1,175 1,200	56 59 62 66	44 47 51 54	000	0	0	000	2,775 2,800 2,825 2,850	2,850	294 298 302 306	308 312 317 322	194 198 202 205	191 195 199 203	101 105 108 111	83 87 91 94	15 18 22 25	0000	0000	0	0000	0000	0	000
1,200 1,225 1,250 1,275	1,225 1,250 1,275 1,300	69 72 75 79	58 61 65 68	0 0 0	0	0	0	2,875 2,900 2,925 2,950	2,950	310 314 318 323	327 331 336 341	209 212 216 220	207 211 215 219	115 118 122 125	98 102 106 109	28 31 34 37	0 2 5 9	0000	0	0000	000	0	0 0
1,300 1,325 1,350 1,375	1,325 1,350 1,375 1,400	82 86 89 92	72 76 79 83	0 1 4 7	0 0 0	0	0	2,975 3,000 3,050 3,100	3,100	327 333 342 350	346 353 362 372	223 229 236 244	223 229 238 246	140	113 119 126 134	40 45 51 58	12 18 25 32	0000	0	0000	000		0000
1,400 1,425 1,450 1,475	1,425 1,450 1,475 1,500	96 99 102 106	87 91 94 98	10 13 16 19	000	0	0 0 0	3,150 3,200 3,250 3,300		359 367 376 385	381 391 400 410	252 259 267 275	255 263 272 280	154 161 169 176	141 149 157 165	64 70 77 84	39 46 53 60	0000	0	0000	0000	0	000
1,500 1,525 1,550 1,575	1,525 1,550 1,575 1,600	109 113 116 119	102 106 109 113	23 26 29 32	2 5 9 12		0 0 0	3,350 3,400 3,450 3,500		393 402 410 419	419 429 438 448	282 290 298 305	289 297 306 315	183 190 197 205	173 181 189 197	91 97 104 111	67 74 81 89	12 18 24	4	000	0000	0000	0000
1,600 1,625 1,650 1,675	1,625 1,650 1,675 1,700	123 126 129 133	117 121 124 128	35 38 41 45	16 19 23 26	0	0	3,550 3,600 3,650 3,700	3,650	427 436 444 453	457 467 476 486	313 322 330 339	324 334 343 353	212 219 226 234	205 213 221 229	118 124 131 138	96 104 111 119	30 37 43 49	11 18 25 32	0000	0000	].	0 0 0
1,700 1,725 1,750 1,775	1,725 1,750 1,775 1,800	136 140 143 146	139	48 51 54 57	30 33 37 40	0	0	3,750 3,800 3,850 3,900	3,900 3,950	462 470 479 487	495 505 514 524	348 356 365 373	362 372 381 391	242 249 257 265	238 246 255 263	145 152 159 166	126 134 141 149	56 62 68 75	39 46 53 60	0	0000	0000	0000
1,800 1,825 1,850 1,875	1,825 1,850 1,875 1,900	150 154 157 161	147 151 155 159	60 64 67 70		_	0	3,950 4,000 4,050 4,100	4,100 4,150	496 504 513 521	533 543 552 562	382 390 399 407	400 410 419 429	287 295	272 280 289 297	173 181 188 195	157 165 173 181	82 88 95 102	67 74 81 89	0 3 9 16	0004	0000	000
1,900 1,925 1,950 1,975	1,950 1,975 2,000	172 175	171 175	83	61 65 68	000	0	4,150 4,200 4,250 4,300	4,300 4,350	556	571 581 590 600	416 424 433 442	438 448 457 467	328	334	224	213	129	119	41	11 18 25 32	0000	0000
2,000 2,025 2,050 2,075	2,050 2,075 2,100	186 190	183 187 191	90 93 97	79 83	11	0	4,500	4,450 4,500 4,550	564 573 581 590	609 619 628 638	450 459 467 476	476 486 495 505	345 353 362	353 362 372	231 239 247 254	238 246	157	134 141 149	47 54 60 66	39 46 53 60	0000	0000
2,100 2,125 2,150 2,175	2,150 2,175 2,200	197 200 204	199 203 207	104 107 110	91 94 98	20 24	0	4,650 4,700	4,650 4,700 4,750	615 624	676	484 493 501 510	533 543	379 387 396	400 410	285	272 280	185	165 173 181	73 79 86 93	67 74 81 89	0 0 1 7	0 0 4
2,200 2,225 2,250 2,275	2,250 2,275	211 215	215	117 120	106 109	33	2 5 9 12	4,900	4,850 4,900 4,950	650 658	718	519 527 536 544	581	422 430	438 448		315	214	205 213		111	26 33	11 18 25 32
2,300	2,325	222	227	127	117	39	16	4,950	5,000	667	729	553	590	439	457	325	324	221	221	127	126	39	39



If you itemize your deductions, you may use these tables to determine the general seles tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. If you bought an automobile, add the sales tax. A taxpayer including nontaxable income in determining his sales tax deduction should attach a statement to the return listing such income. Gasoline taxes are not included in these tables. (See page 9 of the instructions for gasoline tax rates and table.)

Incoma as shown on line 9, page 1, Form 1040 plus any	Ala	bama 1			A	rizo	ona i	2			Ark	ans	sas		Ca	allfo	rnla	3		Co	lor	ado	2		Co	nnec	ticu	ıt	Dis	stric	t of	Colu	mbla
nontaxable income such as social se-	B	ize (Pers	ons) Over	F	amily	Siza	(Pai	rsons	, 01 )	Fam	ily 5	ze (l	Parsor Ov	is) F	amily	5ize	(Pers	ons) Over	F	emily	Size	(Per	sons) Ove	Fa	mily	Size		ons) and	Far	mily	5iza	(Par	sons) Ovar
retirement, etc.	1 2	3 & 4 5		1	2	3	4		5	1	2	3 & 4	5		& 2 3	8 4		5	1	2	3	4	5		8 2	3 &			1	2	3 &	4 5	
Under \$1,000 \$1,000-1,499 \$1,500-1,999 \$2,000-2,499	\$23 \$26 29 34 36 42 42 50	\$33 \$35 43 45 53 57 62 67	\$35 45 57 67	\$19 24 30 35	\$25 32 39 45	\$26 33 41 47	\$33 41 49 56	49	33 41 49 57	\$19 25 30 35	\$21 28 35 41	50	\$27 \$ 36 45 53	27 36 45 54	\$15 21 27 33	\$18 24 31 38	\$19 26 34 41	\$19 26 34 42	\$18 23 28 33	\$25 32 39 45	39 48	48	32 \$3 40 4 48 4 55 5	8	\$9 13 17 21	\$10 15 20 24	\$1 2 2	10 15 20 25		13 \$ 18 22 26	13 \$ 18 23 28	24 30	19 \$19 26 26 32 32 38 38
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<sup>1</sup> Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months that the taxes have been in effect.

Local sales taxes are not included. Add the amount paid.

Local sales taxes are included.

# 1967 State Sales Tax Tables

If you itemize your deductions, you may use these tables to detarmine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. If you bought an automobile, add the sales tax. A taxpayer including nontaxable income in determining his sales tax deduction should attach a statement to the return listing such income. Gasoline taxes are not included in these tables. (See page 9 of the instructions for gasoline tax rates and table.)

		_	fo	r gasoline tax	crates and ta	ble.)		
Minnesota	Family size (Persons) Over 1 & 2 3, 4, & 5 5	55 56 77 86 77 11 11 11 11 11 11 11 11 11 11 11 11	28 28 23 23 23 23 24 33 25 35 35 35 35 35 35 35 35 35 35 35 35 35	23 34 38 40 40	44 44 48 50 51	North Carolina	Family Size (Persons)	18 23 55 56 478  26 33 36 35 35 35  27 32 40 47 51 51  38 45 52 52  39 47 41 48 59 65 66  44 48 59 65 65  44 55 67 89 91  45 66 77 77  46 75 67 89 91  47 56 67 89 91  48 67 67 89 91  48 67 67 89 91  49 68 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 71 73  40 70 70 70  40 70 70 70  40 7
Michigan	Family Size (Persons) 2 3 4 5 5	\$24 \$35 \$43 \$43 \$43 \$43 \$43 \$43 \$43 \$43 \$45 \$55 \$55 \$55 \$65 \$65 \$65 \$65 \$65 \$65 \$6	113 125 131 120 131 138 126 137 145 132 143 152 138 149 159 144 155 166 150 161 173 156 167 180	166 176 192 166 176 192 174 183 201 184 193 213 194 203 224 204 212 235 213 221 246	222 229 256 231 237 266 240 245 276 249 253 286 257 260 295 265 267 304	New York 5	Family Size (Persons)	\$\$ \$10 \$13 \$13 \$13 \$13 \$13 \$13 \$13 \$13 \$13 \$13
Massachusetts	Size (Persons) 5 and 2, 3 & 4 over	\$4 \$7 \$25 \$ 6 9 32 \$ 10 14 46 11 16 52 11 18 57	28 85 23 33 33 33 33 33 33 33 33 33 33 33 33	40 42 42 111 48 112 48 123 53 141	56 147 58 153 61 158 63 163 65 168	New Mexico	Family Size (Persons)	\$25 431 431 438 438 438 438 438 438 438 438 438 438
Maryiand Ma	Size (Persons) Family Over 3&4 5 5 , 1	114 \$15 \$15 \$15 \$14 \$19 20 20 24 25 25 25 25 25 25 33 37 40 40 110 110 110 110 110 110 110 110 1	57 57 61 61 63 63 73 73 77 77 83 85 86 81	89 92 94 97 101 105 113 120 119 127		New Jersey	Family Size (Persons) 4 or 5 and under over	5 2888888 277855 8 288833 282822 1 1 2 2 2 3 2 3 2 3 2 3 2 3 3 3 3 3 3
Maine Ma	(Persons) Family	21 22 22 14 14 14 14 14 14 14 14 14 14 14 14 14	77 80 41 82 85 44 87 90 47 92 95 50 97 100 52 107 110 56 115 115 58	120 123 62 71 126 130 66 76 135 139 71 82 144 148 76 88 153 157 80 94 161 166 84 100	105 1110 1120 1230 130	Nevada 3	Family Size (Persons)	25 5 75 427 427 427 427 427 427 427 427 427 427
Louisiana 1 M	Size (Persons) Family Size Over 3&4 5 5 1 & 2 3 4	\$17.518.518.518.518.518.522.22.324.24.18.222.22.33.33.35.35.28.34.32.33.35.35.28.34.32.40.33.35.35.35.35.35.35.35.35.35.35.35.35.	62 64 56 66 68 60 70 72 64 74 76 68 78 80 72 82 84 76 85 88 80 81 95	94 98 92 101 105 112 117 112 118 124 119 126 126 126 126 119 115 124 130 126 126 126 126 126 126 126 126 126 126	136 133 142 140 148 147 154 153 160 159 166 165	Nebraska	(Persons) Over 4 5 5	117 20 20 21 18 21 2 22 22 22 22 22 22 22 22 22 22 22 2
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<sup>&</sup>lt;sup>3</sup> Local sales taxes are not included. Add an amount based on the ratio between the local and Stata sales tax rates considering the number of months that the taxes have been in affect.

 $<sup>^2</sup>$  Local sales taxes are not included. If pald all year, add (a) 15 percent if the tax rate is 1/2 percent, or (b) 30 percent if the tax rate is 1 percent. Otherwise, add a proportionate amount.

<sup>&</sup>lt;sup>8</sup> Locel salas taxas are includad.

Local sales taxes are not included. If paid all year, add 33 percent. Otherwise, add a proportionate amount.

<sup>&</sup>lt;sup>o</sup> Local salas taxas are not included. If paid all year, add (a) 50 percent if the tax rate is 1 percent, (b) 100 percent if the tax rate is 2 percent, or (c) 150 percent if the tax rate is 3 percent. Otherwise, add a proportionate amount.



If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. If you bought an automobile, add the sales tax. A taxpayer including nontaxable income in determining his sales tax deduction should attach a statement to the return listing such income. Gasoline taxes are not included in these tables. (See page 9 of the instructions for gasoline tax rates and table.)

Income as shown line 9, page 1, Fo	or m	Nor	th	Dak	ota			_	Ohio	)		(	Dkia	ahoı	ma		Pi	enns	ylva	nia	R	hod	e Is	iano	i	So	uth	Ca	rolin	a	S	ou	th 1	Dak	ota
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<sup>&</sup>lt;sup>1</sup> Local sales taxes are not included. Add 50 percent if paid all year. Otherwise, add a proportionate amount. <sup>2</sup> Local sales taxes are not included. Add 33 percent if paid all year. Otherwise, add a proportionate amount.

\$20,000 and over. 140 189 210 241 261 80 90 101 104 171 216 245 245 282 300 114 155 175 203 218 188 253 290 290 335 355 134 178 198 228 244 86 124 161 183 183 213 227

<sup>2</sup> Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months that the taxes have been in effect. 'Local sales taxes are included.

<sup>\*</sup> Local sales taxes are included. Taxpayers not paying local sales taxes should use % of the amount allowed by the table.

\*Local sales taxes are included. Taxpayers not paying local sales taxes should use % of the amount allowed by the table.

\*Local sales taxes are not included. Add 10 percent if paid through June 30.

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#### B-1—Instructions for Schedule B (Form 1040)

Pensions ● Annuities ● Rents ● Royalties ● Partnerships ● Small Business Corporations ● Estates ● Trusts ● Retirement Income Credit

#### Part I

#### PENSIONS AND ANNUITIES

Noncontributory Annuities.—If you did not contribute to the cost and were not subject to tax on your employer's contributions, the full amount of your annuity or pension must be included in income.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part I is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part I for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your excludable portion each year. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the employer and the amount contributed by the employee will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him, plus the contributions made by the employer on which the employee was previously taxed), thereafter, all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died

before receiving any annuity or pension payments.

Example: An employee received \$200 a month from an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid \$7,200 during the first 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

Death Benefit Exclusion.—If you receive pension or annuity payments as a beneficiary of a deceased employee, and the employee had received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to \$5.000. (For details see Document No. 5018, Retirement Income and Credit, which may be obtained from the District Director.)

#### Part II

#### PENTS

If you are not engaged in selling real estate to customers, but receive rent from property you own or control report the total amount in column 2. If you received property other than money as rent, report its fair market value.

In the case of buildings you can deduct depreciation, as explained on page B-2. You can also deduct all ordinary and necessary expenditures on the property, such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements, but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs, but not the cost of major improvements such as a new roof or remodeling. You cannot deduct the value of your own labor.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented part. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals received should be reported as business

income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in this part. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

#### ROYALTIES

Report in column 3 royalties from oil, gas or mineral properties, and royalties from copyrights and patents. However, if you hold an operating oil, gas, or mineral interest, report gross income and expenses on separate Schedule C, Form 1040. Under certain circumstances, amounts received on the disposal of coal and iron ore may be treated as the sale of a capital asset. (See Document No. 5048, Sales and Exchanges of Assets, available at the District Director's office.)

If State or local taxes were withheld from oil or gas payments you received, report in column 3 the gross amount of royalty, and show such taxes withheld by the producer in column 6, other expenses.

#### Part III

#### PARTNERSHIPS, ESTATES OR TRUSTS, ETC.

Partnerships.—If you are a member of a partnership, joint venture, or the like, include in Part III your share of the ordinary income (whether actually received by you or not), or the net loss for the taxable year which ends within or with the year covered by your return. However, losses will only be allowed to the extent of the adjusted basis of your partnership interest at the end of the partnership year in which the losses occurred.

Items of income, deductions, etc., to be carried to your individual return are shown in Schedule K of the partnership return. Your share of income from the following sources should be entered on the appropriate lines and schedules of your return:

Dividends from qualifying domestic corporations.

Salaries and interest paid by the partnership.

Gains from the sale or exchange of capital assets and certain other property.

Also, include your share of the specially allocated income and deduction items. (See instructions on page B-2 for limitations on additional first-year depreciation.)

The individual partner must include his distributive share of partnership

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income (or loss) from the operation of a trade or business in his net earnings from self-employment. The partner's share of such partnership income (or loss) which constitutes net earnings from self-employment should be entered on line 5(b), separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax. For further details see Document No. 5179, Partnerships, which may be obtained from the District Director.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income on line 2 of this part, except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends exclusion. Your share of any net operating loss may not exceed the adjusted basis of your stock plus the adjusted basis of any indebtedness of the corporation to you.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income, whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends from qualifying domestic corporations.

Gains from the sale or exchange of capital assets and certain other property.

All other taxable income from estates and trusts should be included in this part. Any depreciation which is allocable to you on estate or trust property may be subtracted from estate or trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

#### Part IV

#### DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business, or of property held by the tax-payer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade, nor to land, apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

In computing the basis on which depreciation may be taken for personal property other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

Alternative Depreciation Guidelines and Rules.—Revenue Procedure 62-21, dated July 12, 1962 (supplemented by Revenue Procedure 65-13), gives alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories, not item-by-item) are, in most cases, substantially shorter than those used prior to Revenue Procedure 62-21. These guideline lives and rules are applicable to all depreciable property, including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them. Taxpavers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under Revenue Procedures 62–21, 65–13, and previously prescribed rules and standards.

Depreciation Methods.—Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62–21 or previously prescribed rules and standards.

Straight-Line Method.—To compute the deduction, determine the cost or other basis of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset. The answer is the depreciation deduction.

Declining Balance Method.—A uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the unrecovered cost is reduced to salvage value. The rate of depreciation for used property under this method may not exceed  $1\frac{1}{2}$  times the applicable straight-line rate.

Special Rules for New Assets.—The cost or other basis of a new asset may also be depreciated under any of the following methods, provided that (a) the asset is tangible, (b) it has an

estimated useful life of 3 years or more to the taxpayer, and (c) the original use of the asset commenced with the taxpayer. However, see paragraph (4) below, with respect to certain real property.

- (1) Declining balance method. This method may be used with a rate not in excess of twice the applicable straight-line rate.
- (2) Sum of the years-digits method.—The deduction for each year is computed by multiplying the cost or other basis of the property (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed), and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life, this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable; for the second year, fourfifteenths, etc.
- (3) Other methods. A taxpayer may use any consistent method which does not result at the end of any year in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the 200% declining balance method. This limitation applies only during the first two-thirds of the property's useful life.
- (4) Real property.—In general, the methods described in paragraphs (1), (2), and (3) do not apply to real property which was constructed, reconstructed, or erected between October 9, 1966, and May 24, 1967. For special rules concerning this period see Document No. 5050, Depreciation, Investment Credit, Amortization, and Depletion, which may be obtained from the District Director.

Additional First-Year Depreciation.—You may elect to write off in the year assets are first subject to depreciation, 20 percent of the cost (before adjustment for salvage value) of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds \$10,000 (\$20,000 for joint return), the additional depreciation is limited to \$2,000 (\$4,000 for joint return).

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which was not acquired from a person (other than a brother or sister) whose relationship to

the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset, reduced by the first-year depreciation.

The total additional first-year depreciation for the year should be entered on the line provided in the depreciation schedule. It is not to be included on the line used to show the regular depreciation of an asset.

Complete the "Summary of Depreciation," showing the amounts computed under the methods and procedures indicated.

#### Part V

#### RETIREMENT INCOME CREDIT

You may qualify for this credit, which is generally 15 percent of retirement income, if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a rea-

sonable allowance as compensation for the personal services you rendered, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income for the purpose of determining whether you qualify. If a husband and wife both qualify, and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

- (a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.
- (b) In the case of an individual who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents and dividends which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Roy-

alties are not considered rents for this purpose.)

Except as provided in the "Alternative computation," the amount of the retirement income used for the credit computation may not exceed \$1,524 reduced by (a) Any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injury or sickness or under accident or health plans. (b) Certain adjustments for earned income.

Alternative Computation.—The maximum amount of retirement income to be used in figuring the credit for retirement income is \$2,286 for taxpayers who file joint returns (both 65 years of age or over) but who would otherwise be limited to \$1,524 because either the husband or wife did not have earned income in excess of \$600 in each of any 10 prior calendar years.

If you meet these requirements, also complete the Alternative Computation to determine which computation results in the larger credit.

B-3

..... CUT ALONG THIS LINE

Other Internal Revenue publications containing helpful tax information . . .

YOUR FEDERAL INCOME TAX, 1968 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 160 pages with illustrations.

50 cents per copy

TAX GUIDE FOR SMALL BUSINESS, 1968 Edition. Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 160 pages with illustrations.

They will be available on or about December 15 and may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington, D.C. 20402. Indicate the number of each publication desired in the boxes provided below and remit by check or maney order.

YOUR FEDERAL INCOME TAX -			TAX GUIDE FOR S	MALL BUSINESS
U.S. GOVERNMENT PRINTING OFFICE DIVISION OF PUBLIC DOCUMENTS WASHINGTON, D.C. 20402 OFFICIAL BUSINESS	YF	TG	POSTAGE AND U.S. GOVERNMENT	
RETURN AFTER 5 DAYS	Name			
	Street address			
	City, State, and ZIP Code			o59—16———-1

SCHEDULE C (Form 1040) U.S. Treasury Department Internal Revenue Service

## Profit (or Loss) From Business or Profession

(Sole Proprietorships)

(Compute social security self-employment tax on Schedule C-3 (Form 1040))

1967

ame and a	ddress as shown on page 1, Form 1040				
Principal (See sep	business activity	(For axample: retall—hardwara	, wholesale	product labacco; sarvices—legal; manufacturin	g—furniture; atc.)
Rusiness	name		C Emplo	yer Identification Number	
Rusiness	address if different from above, otherw	visa enter "same"			
	method of accounting: (1)  cash; (2				(ZIP code)
	imployer's Quarterly Federal Tax Retur			for any quarter in 1967?	Yes 🗌 No.
	isiness located within the boundaries of				
	own this business at the end of 1967?				
-	y months in 1967 did you own this bus	_			
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Inventor	ry at beginning of year (if different h explanation)	from last year's closin	g invento	rv	
attaci	n explanation)	lose cost o	f anv Itel	ns	
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	labor (do not include salary paid to				
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	osts (explain in Schedule C-1)				1
	Total of lines 2 through 6				
	ry at end of this year				1
	goods sold (subtract line 8 from line 7)				
Gross p	rofit (subtract line 9 from line 1) .				
	BUSINESS DEDUCTIONS				
	ation (explain in Schedule C-2) .				
	n business and business property (ex				
Rent or	business property			• • • • • • • • • • • • • • • • • • • •	
Repairs	(explain in Schedule C-1)			•	
5 Salaries	and wages not included on line 4 (ex	clude any paid to yoursel	f)		
insuran	ca				
Legal a	nd professional fees			•	.
Commis	ssions				.]
Amortiz	ation (attach statement)			•	
Retirem	ent plans, etc. (other than your shar	e-see separate instruct	ions)	•	
l Interest	t on business indebtedness				
2 Bad de	bts arising from sales or services .			•	
3 Losses	of business property (attach statem	ent)			
Depletic	on of mines, oil and gas wells, timber	, etc. (attach schedule) .		•	
	ousiness expenses (explain in Schedu				
6	Total of lines 11 through 25				1
7 Net pro	ofit (or loss) (subtract line 26 from line 2, Part II, line 4	ne 10). Enter here; in Sc	hedule C-	3, line 1; and on Form 1040,	
	SCHEDULE	C-1. EXPLANATION	OF LIN	ES 6, 12, 14, AND 25	
Line No.	Explanation	Amount	Lina No.	Explanation	Amount
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Page 2

Schedule C (Form 1040) 1967

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#### SCHEDULE C-3 (Form 1040)

#### **Computation of Social Security Self-Employment Tax**

Attach this schedule to your income tax return, Form 1040 See instructions on page 2

U.S. Treasury Department Internal Revenue Service If you had wages, including tips, of \$6,600 or more which were subject to social security taxes, do not fill in this page. Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses

on this Schedule. Each self-employed person must file a separate schedule. NAME AND ADDRESS (as shown on page 1 of Form 1040) NAME OF SELF-EMPLOYED PERSON (as shown on social security card) Social Security Number Net profit (or loss) shown in Schedule C (Form 1040), line 27 (Enter combined emount Add to net profit (or subtract from net loss) losses of business property shown in Schedule C, line 23 . . . . . . . 3 Total (or difference) Net income (or loss) from excluded services or sources included on line 3 . . . Specify excluded services or sources ..... 5 Net earnings (or loss) from self-employment-(a) From business (line 3 less any amount on line 4). . . . . (b) From partnerships, joint ventures, etc. (other than farming) . . . . . (c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enter only (d) From farming reported on line 2 (or line 3 If option used), separate Schedule F-1 (Form 1040) . . . . . Total net earnings (or loss) from self-employment reported on line 5. Enter here and in Item F below . (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.) The largest amount of combined wages and self-employment earnings subject to social OΩ 8 (a) Total "F.I.C.A." wages as indicated on Form W-2. . . . (b) Unreported tips, if any, subject to F.I.C.A. tax from Form (c) Total of lines 8(a) and 8(b). Enter here and in item G below Balance (subtract line 8(c) from line 7) . . . . . . . . . . . . . . . . 10 Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below . . . . . 11 Self-employment tax-If line 10 is \$6,600, enter \$422.40; if less, multiply the amount on line 10 by 6.4%. Enter this amount here and on page 1, line 15, Form 1040 . . . Do not detach Schedule C-3 (Form 1040) Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely. SCHEDULE SE U.S. Report of Self-Employment Income (Form 1040) U.S. Treasury Department Internal Revenue Service For crediting to your social security account PLEASE DO NOT WRITE IN THIS SPACE Indicate year covered by this return (even though income was received only in part of year): BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.) В BUSINESS ADDRESS (number and street, city or post office, State, ZIP code) C SOCIAL SECURITY NUMBER OF PERSON D NAMED IN ITEM E BELOW F ENTER AMOUNT PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD S PRINT OR TYPE HOME ADDRESS (number and street or rural route) G ENTER AMOUNT FROM Ε \$ (City or post office, State, and ZIP code) H ENTER AMOUNT

#### INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

In general, every individual deriving self-employment income from a trade or business or from a partnership is subject to the self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

If you have conscientious objections to social security insurance because you adhere to the established teachings of a religious sect of which you are a member, you may file Form 4029, Application for Exemption from Tax on Self-Employment Income and Waiver of Benefits, to obtain exemption from self-employment tax. If you have filed Form 4029, do not file Schedule C-3; however, write "Exempt-Form 4029" to the left of the entry space on line 15, page 1 of Form

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by fling Form 2031. Copies are available in the office of any District Director of Internal Revenue. The instructhe office of any District Director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, together with a dated and signed statement indicating that you desire to be covered under the Social Security Act, and then file Form 2031 as promptly as possible.

Ministers and members of religious orders who elect coverage

Ministers and members of religious orders who elect coverage shall in addition to their other items of income include for the pur-pose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

U.S. citizens employed by foreign governments or international organizations.—A U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, its abbest to the acid construction of configurations. is subject to the social security self-employment tax. These employees should report their income from such employment nn line 5(e), of this Schedule, compute their self-employment tax, and file the Schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Report farm income and net earnings from farm

self-employment on Schedules F and F-1 (Form 1040).

#### **EXCLUSIONS**

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.-Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.-Income (fees, salaries, etc.) from the performance of service as: (a) a public official, including a notary public; (b) an employee or employee representative under the railroad retirement system; or (c) an employee (except as indicated above).

Note.-Income of an employee over 18 from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.-Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Schedule B (Form 1040), Part II. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F-1.

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule.

Interest and dividends.-Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. Report these amounts on page 2, Part II, Form 1040.

Property gains and losses.-Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary cooversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includible in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.-No deduction for net operating losses of other years shall be allowed in determining the net earnings from selfemployment. Such deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Misc. income."

MORE THAN ONE TRADE OR BUSINESS.—If an individual is engaged in more than one trade or business, his net earnings from or business will operate to reduce the income derived from another trade or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one Schedule C-3, including Schedule SE, for any one year.

JOINT RETURNS .- Where husband and wife file a joint income tax return, Schedule C-3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment iocome, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 27 of each separate Schedule C should be entered on page 2, Part II, line 4, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on page 1, line 15, Form 1040.

COMMUNITY INCOME.—For the purpose of computing aet earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C-3 should be attached to the return of the one with selfemployment income. Community income included on Schedule C must be allocated between the two returns (on page 2, Part II, line 4, Form 1040) on the basis of the community property laws.

Form 1040) on the basis of the community property laws.

PARTNERSHIPS.—In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Schedule B (Form 1040), Part III, for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F-1 (Form 1040).

Note—If a member of a continuing partnership dies, a portion of

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult any Internal Revenue Service office as to how to report.

#### SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on self-em-ployment income necessary for computing benefits. To assure proper credit to your account, be sure to enter your name

and social security number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. ever, if both had self-employment income, a separate Schedule SE must be filed by each.

#### INSTRUCTIONS FOR SCHEDULE C (FORM 1040)-1967

U.S. Treasury Department—Internal Revenue Service

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (loss) on page 2, Part II, line 4, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C-3 (Form 1040). If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule C-3; however, write "Exempt—Form 4029" to the left of the entry space on line 15, page 1 of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal business activity and product.—Give the one business activity that accounts for the largest percentage of gross income included on page 1, line 1, of Schedule C. State the broad field of business activity as well as the product or service, for example "wholesale—drugs," "retail—apparel," etc.

Item D—Business address.—If business is actually conducted at address shown on page 1, Form 1040, write "same" on this line. Enter business address only if different from address shown on page 1, Form 1040. Use street address rather than box numbers.

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, etc. Returns and allowances.—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1964, 1965, 1966, and 1967 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

#### COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C. 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

#### OTHER BUSINESS DEDUCTIONS

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see the instructions for Form

1040. The depreciation instructions discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedures 62-21 and 65-13. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed. Complete the "Summary of Depreciation" showing the amounts computed under the methods and procedures indicated.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 20—Retirement plans, etc. (other than your share).— Enter deduction for contributions to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Line 22—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 23—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, if not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property. date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance proceeds, salvage value, and deductible loss.

Line 24—Depletion of mines, oll and gas wells, timber, etc.—
If a deduction is claimed on account of depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be attached to your return.

Line 25—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 7 of the Form 1040 instructions for optional method of computing deductible automobile expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Misc. income."

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

Information returns.—You may be required to file information returns for certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities and pensions. For more detailed information see instructions on Form 1096.

### SCHEDULE D (Form 1040)

U.S. Treasury Department Internal Revenue Service

Name and address as shown on page 1 of Form 1040

# Gains and Losses From Sales or Exchanges of Property

Attach this schedule to your income tax return, Form 1040

1967

Part I-CAPITAL ASSETS-Short-term capital gains and losses-assets held not more than 6 months c. How ac-quired. Enter letter h. Cost or other basis, cost of subsequent improve ments (if not purchased, attach a. Kind of prop-erty. Indicate security, real estate, or other (Specify) b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.) d. Date acquired (mo., day, yr.) g. Depreciation allowed (or allowable) since acquisition e. Date sold (mo., day, yr.) 1. Gain or loss (f plus g less h) ргісе symbol (See explanation) and instr.) expense of sale 2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . 3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement). 4 Net short-term gain (or loss) from lines 1, 2, and 3. . Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock) 5 Enter gain from Part II, line 3 . . Total long-term gross sales price . . . 6 Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . . . 7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . 8 Capital gain dividends (see Form 1040 Instructions, page 6) . . . . . . . . 9 Net long-term gain (or loss) from lines 5, 6, 7, and 8. 10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . . 11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) . . . . 12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . 13 If line 10 shows a LOSS-Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on page 1, line 11b, Form 1040, computed without regard to capital gains and losses; or (c) \$1,000 . . . • Part II-GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250assets held more than 6 months (see instructions for definitions) Where double headings appear, use the first heading for section 1245 and the second heading for section 1250. a. Kind of property and how acquired (if necessary, attach statement
of descriptive details not shown below—write 1245 or 1250
to indicate type of asset) e. Cost or other besis, cost of b. Date acquired c. Date sold subsequent improvements (Is not purchased, attach explenation) and expense of sale d. Gross sales price (mo., day, yr.) (mo., day, yr.) f. Depreciation allowed (or allowable) since acquisition g. Adjusted basis (e less sum of f-1 and f-2) h. Total gain (d less g) J. Other gain f-1. Prior to January I, 1962 | f-2. After December 31, 1961 (h less i) (see instructions) Prior to January 1, 1964 After December 31, 1963 2 Total ordinary gain. Enter here and In Part IV, line 2, on reverse side . 3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column | In Part III, line 1 . 16-79725-1

Schedule D (Form 1040) 1967						Page 2
Part III-PROPERTY OTHER THA	N CAPITAL A	SSETS				
a. Kind of property and how acquired (If necessary, attach statement of descriptive details not shown below)	b. Dete acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1 Enter gain from Part II, line 3						
	1			1	1	
	1		1		1	
	1	1	1		1	
	1	1				
2 Enter your share of partnership and fic	•	•	•			1
3 Net gain (or loss) from lines 1 and 2.						
Part IV-TOTAL GAINS OR LOSSE						
1 Net gain (or loss) from Part I, line 12	or 13					
2 Total ordinary gain from Part II, line 2						
3 Net gain (or loss) from Part III, line 3						
4 Total net gain (or loss), combine lines						
COMPUTATION OF ALTERNATIVE				·		
exceeds the net short-term capital loss, o income exceeding \$26,000, or (b) a join of household with taxable income exceed	or if there is a t return, or as a	net long-term	capital gain only,	and you are fili	ng (a) a separate r	return with taxable
1 Enter the amount from page 1, line 1:	ld, Form 1040					
2 Enter amount from Part I, line 11, on	reverse side .					
3 Subtract line 2 from line 1						i .
4 Enter tax on amount on line 3 (use ap	plicable tax rate	schedule on p	age 11 of Form 1	040 instructions	)	
5 Enter 50% of line 2				· · · · ·		
6 Alternative tax (add lines 4 and 5). enter this alternative tax on page 1, lin	If smaller than e 12, Form 104	the tax figured 0 and write "A	on the amount Iternative" to left	on page 1, line of entry	11d, Form 1040,	
INSTRUC	TIONS (Refe	erences are	to the Inter	nal Revenue	Code)	
GAINS AND LOSSES FROM SAL PROPERTY.—Report details in appropri In column (c) of Part I and column (a following symbols to indicate how the pre purchase on the open market; "B" for through employee stock purchase plan; "D" for exchange involving carryover of	ate part or parts  a) of Parts II and  operty was acquic  exercise of stood  "C" for inherita	d III use the red: "A" for k option or ence or gift;	and losses from event of a net of Schedule D. be entered in F on Form 1040.	n the sale or exc gain, all these to In the event of Part III of Schedo	and losses shall not thange of capital ass ransactions should b a net loss, all these ule D, or in other ag ns and losses arisin	sets. Thus, in the ce entered in Part I transactions should pplicable schedules

"Capital assets" defined.-The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- (a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;(c) property used in the trade or business of a character which is
- subject to the allowance for depreciation provided in section 167; (d) real property used in the trade or business of the taxpayer;
- (e) certain government obligations issued on or after March 1, 1941 at a discount, payable without interest and maturing at a fixed
- date not exceeding 1 year from date of issue;
  (f) certain copyrights, literary, musical, or artistic compositions, etc.: or
- (g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

  Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain

real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-

term capital gain. (See section 402(a).)
Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the (a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and de-

preciable property if they are used in the trade or business and held for more than 6 months.

(b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more.

(c) the cutting of timber or the disposal of timber, coal, or domestic iron ore, to which section 631 applies, and

(d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Gain from disposition of depreciable property under sections 1245 and 1250—assets held more than 6 months (Part II).—(Report any gain from such property held for 6 months or less in Part III.) Except as provided below sec-Except as provided below section 1245 property means depreciable (a) personal property (other than livestock) including intangible personal property; (b) tangible real property (except for buildings and their structural components) if used as an integral part of manufacturing, production, or extraction, or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or used as a research or storage facility in connection with these activities; and (c) elevators and escalators.

Except as provided below section 1250 property means depreciable real property (other than section 1245 property).

See sections 1245(b) and 1250(d) for exceptions and limitations involving; (a) disposition by gift; (b) transfers at death; (c) certain tax-free transactions; (d) like kind exchanges, involuntary conversions; (e) sales or exchanges to effectuate FCC policies and exchanges to comply with S.E.C. orders; (f) property distributed by a partnership to a partner; and (g) disposition of principal residence (section 1250 only).

Column f of Part II.—In computing depreciation allowed or allowable for elevators or escalators, enter in column f-1 depreciation prior to July 1, 1963, and in column f-2 depreciation after June 30, 1963.

(Instructions continued on reverse side of duplicate)

U.S. GOVERNMENT PRINTING OFFICE 16-79725-1

Schedule D (Form 1040) 1967						Page 2
Part III-PROPERTY OTHER THA	N CAPITAL A	ASSETS				
a. Kind of property and how acquired (it necessary, attach statement of descriptive details not shown below)	b. Cate acquired (mo., day, yr.)	c. Oate sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	t. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1 Enter gain from Part II, line 3						
					-	
			-			
2 Enter your share of partnership and fig 3 Net gain (or loss) from lines 1 and 2						
Part IV-TOTAL GAINS OR LOSSE						
1 Net gain (or loss) from Part I, line 12	or 13					
2 Total ordinary gain from Part II, line 2						
3 Net gain (or loss) from Part III, line 3						
4 Total net gain (or loss), combine lines	1, 2, and 3. E	Enter here and	on page 2, Part II,	line 5, Form 104	0	_
COMPUTATION OF ALTERNATIVE exceeds the net short-term capital loss, income exceeding \$26,000, or (b) a join of household with taxable income exceed	or if there is a t return, or as	net long-term	capital gain only,	and you are fill	ing (a) a separate r	eturn with taxable
1 Enter the amount from page 1, line ${\bf 1}$	1d, Form 1040					
2 Enter amount from Part I, line 11, on	reverse side .					
3 Subtract line 2 from line 1						
4 Enter tax on amount on line 3 (use ap	plicable tax rate	schedule on p	age 11 of Form 1	.040 instructions	)	
5 Enter 50% of line 2						
6 Alternative tax (add lines 4 and 5). enter this alternative tax on page 1, lin	If smaller than ne 12, Form 104	the tax figured O and write "A	on the amount Iternative" to left	on page 1, line of entry	11d, Form 1040,	
INSTR	UCTIONS (C	Continued for	rom reverse :	side of origi	nal)	

Column i of Part II. section 1250 property only.-- If held for more than 6 months, but not more than 1 year, enter the smaller of (1) column h, or (2) column f-2.

If held for more than 1 year, enter the result of multiplying the

smaller of (1) column h, or
(2) column f-2 less the amount of depreciation computed for the same period using the straight line method,

by the percentage obtained by subtracting from 100%, one percentage point for each full month held in excess of 20 months.

Where substantial improvements have been made within the preceding 10 years, see section 1250(f).

Basis.—In determining gain or loss use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015(d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014.

Installment sales.-If you sold personal property for more than \$1,000 or real property regardless of amount, you may be eligible to report any gain under the installment plan if (1) there is no payment in the year of sale, or (2) the payments in the year of sale do not exceed 30 percent of the selling price. The election must be made in the year of sale even though no payment was received in that year. See section 453.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

Sale of personal residence.-Tax on a portion or all of the gain from the sale of your principal residence may be deferred if:

(a) within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence; or
(b) within 1 year after (or before) the sale, you begin construction of a new residence and use it as your principal

residence not later than 18 months after the sale.

If you sold property for \$20,000 or less on or after your 65th birthday which was owned and used by you as your principal residence for at least 5 of the last 8 years any gain on the sale need not be included in income. If the property was sold for more than \$20,000 part of the gain must be taken into income.

Document No. 5017, Selling Your Home, is available free at any

Document No. 2017, Scring 1 out 1 out, and Internal Revenue Service office.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the tax able year, of a capital asset beld for not more than 6 months. Enter such loss in column (i) and describe in column (b), Part 1. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Limitation on allowable capital losses.—If line 10, Part I, shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) line 11b (or line 9 if tax table is used) page 1, Form 1040 computed without capital gains (losses), or (2) \$1,000. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." Any such carryover loss may be carried forward indefinitely. Capital losses retain their character as either short-term or long-term when carried over to the succeeding year. To the extent the net capital losses are deducted from ordinary income, the net short-term capital loss must be considered as deducted first.

Losses in transactions between certain persons.-No deduc tion is allowable for losses from sales or exchanges of property directly tion is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax exempt organization controlled by the individual or his family Partners and partnerships see section 707(b).

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount

panies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be included with the amount claimed on line 19, page 1, Form 1040. The remaining 75 percent should be added to the basis of your stock Losses on small business stock.—If you had a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exphance of a capital asset, it shall be treated as

from the sale or exchange of a capital asset, it shall be treated as a loss from the sale or exchange of an asset which is not a capital asset to the extent provided in that section.

16-79725-1 U.S. GOVERNMENT PRINTING OFFICE SCHEDULE F (Form 1040) U.S. Treesury Department Internal Revenue Service

### Schedule of Farm Income and Expenses

(Compute social security self-employment tax on Schedule F-1 (Form 1040))

Attach this schedule to your income tax return, Form 1040

1967

			och ferm				Employer Ident	ification number
			CASH RECEIPTS A	_				-
eport such sales on Sch	edule D (Fo:	rm t040))	ots from sale of livestock held			ude other sales of live	stock held for draft, bree	ding, or dairy purposes
SALES OF Kind	MARKET L.   Quantity	VESTOCK AND PROD	JCE RAISED AND HELO PF	RIMARILY   Quantity	FOR SALE 2. Amount	-	OTHER FARM INCOM: Items	E 3, Amount
Cattle	- Quentity				\$	Mdse. rec'd fe		
,attle ,		\$	Eggs		Ψ	Machine work	•	\$
			Poultry, dressed .			. Wood and lun		
Sheep			Wool			Other forest p		
Swina			Honey			Petronege d		
Poultry			Syrup and sugar .			retains	rendends, per-unit	1
Bees			l -1		}		rogrem payments:	
Grain			Other (specify):			-		ļ
ley						(1) In cas		
Cotton						ll initial	erials and services .	
obacco						11	dity Credit loans for-	
/agetables				1		11	or under election) .	·····
ruits and nuts .						Other (specify	/):	• •
Dairy products .				,		-41	•••••	
			here and in Part IV, I			<u> </u>	<del></del>	[\$
ART II.—SALES	S OF PL	a, Description	STOCK AND OTHE	R IIEM			ad I d. Oredan other has	- Confident
		a. Description	* 1	-	b. Date acquire	d C. Amount recent	red d. Cost or other basis	e. Profit (or loss)
	••••	•••••	•••••••••••••••••••••••••••••••••••••••	•••••		\$	\$	. <b>Ş</b>
	••••		•••••••					-
		•••••	***************************************	•••••				• •••••
								• • • • • • • • • • • • • • • • • • • •
							—  <del></del>	<del></del>
Totals (ente	er amoun	t from column e,	n Part IV, line 2 below	v)		\$	\$	\$
ART III.—FARM	A EXPEN	ISES FOR TAXA	BLE YEAR (see ser	parate i	nstructions)			
Do not include personal	ar living ex	penses or expenses not	attributable to production o	t farm Inco	ne, such es taxes, insi	urance, repairs, etc., ou	your dwelling)	
Items		I. Amount	Items		2. Amount		Items	3. Amount
						Retireman	t plans, etc.	
abor hired		\$	Veterinary, med		\$	(Other tha	n your share-	
	nce		Gesoline, fuel,			See Instru		•
Rapairs, maintenar			[  Storage, wareho	using .		Other (spe	icity):	
Rapairs, maintenar nterest						il		
•			Taxes					***************************************
nterest			Taxes					
nterest			Taxes					
nterest feed purchased . Seed, plants purc			Taxes	asture.				
nterest  Geed purchased .  Geed, plants purch  Fertilizers, lime  Machine hira .	hased .		Taxes					
nterest Feed purchased . Seed, plants purchertilizers, lime Machine hira . Supplies purchase	hased d		Taxes	g		11		
nterest  Feed purchased .  Seed, plants purchertilizers, lime  Machine hira .  Supplies purchase  Breeding fees .  Total of co	hased d	2, and 3. Enter	Taxes	g penses . , line 4 t	elow (cash meth		1	
nterest  Feed purchased .  Seed, plants purchasers, lime  Machine hira .  Supplies purchaser  Breeding fees .  Total of co  (accrual	hased d lumns 1,	2, and 3. Enter	Taxes	g penses . , line 4 t	pelow (cash meth	nod), or page 2,	Part VII, line 6	
nterest Feed purchased . Seed, plants purch Fertilizers, lime Machine hira . Supplies purchase Breeding fees . Total of co (accrual	hased	2, and 3. Enter	Taxes	g penses	pelow (cash meth	nod), or page 2,	Part VII, line 6\$	
nterest Feed purchased . Seed, plants purch Fertilizers, lime Machine hira . Supplies purchase Braeding fees . Total of co (accrual	hased	2, and 3. Enter	Taxes	g penses line 4 to	pelow (cash mett	nod), or page 2, DISBURSEME	Part VII, line 6	
nterest Feed purchased . Seed, plants purch Fertilizers, lime Machine hira . Supplies purchase Breeding fees . Total of co (accrual PART IV.—SUM L Sale of livestoo other farm in	hased	2, and 3. Enter	Taxes	g penses line 4 t	ECEIPTS AND Farm expenses Depreciation (f	DISBURSEME (from Part III) .	Part VII, line 6 \$  NTS METHOD  \$	
nterest Feed purchased . Seed, plants purch Fertilizers, lime Machine hira . Supplies purchase Breeding fees . Total of co (accrual PART IV.—SUM L Sale of livestoo other farm in	hased	2, and 3. Enter  PF INCOME ANI  Produce relsed er  of purchased liv	Taxes	g penses line 4 t	ECEIPTS AND Farm expenses Depreciation (f	nod), or page 2, DISBURSEME	Part VII, line 6 \$  NTS METHOD  \$	
riterest	d	2, and 3. Enter 2, and 3. Enter 3. Compared and a c	Taxes	g penses line 4 t	ECEIPTS AND Ferm expenses Depreciation (f	DISBURSEME (from Part III) . rom Part V) ductions (specify)	Part VII, line 6 \$  NTS METHOD \$	
nterest Feed purchased . Seed, plants purch Fertilizers, lime Machine hira . Supplies purchase Breeding fees . Total of co (accrual PART IV.—SUM L Sale of livestoc other farm in Profit (or loss) stock and oth	hased	2, and 3. Enter 2, and 3. Enter 3. Compared and a compared are compare	Taxes	g penses line 4 t	ECEIPTS AND Farm expenses Depreciation (f	DISBURSEME (from Part III) . rom Part V) ductions (specify)	Part VII, line 6 \$	

Schedule F (Form 10	40) 1967									Page 2
PART V.—DEPREC This schedule is des 65–13 as well as fo appear use the first	gned for ta: r those taxp	xpayers using the payers who wish t	alternative o continue	e guidelines and e using practice	d administr es authorize	rative proced ed prior to ti	iures desc hese revec	cribed in Reve nue procedures	nue Proced s. Where	dures 62–21 and double headings
1. Group and guidel		2. Cost or other basis at beginning of year	3. Asser	t additions 4. A	sset retiremer year (amount	nts 5. Dep	reciation r allowable	6. Method of 7	. Class life — OR — -	8, Depreciation for
Oescription of pro		Cost or other basis		OR — — — (appl	icable only to I Proc. 62-21)	Reu   uno moute	or years	depreciation	Rate (%) or life	this year
1 Total additional fi	rst-year dep	preciation (do not	include in	items below) -					<b>→</b> .	
							•••	-		
•••			-							
			-							
									-	
			-				· <b></b>	-		
,			-					-		
			-					-		
			-					-		
Total cost or oth	er basis .		<u>)</u>					-'		
2 Total depreciation	(enter in F	Part IV, lina 5 (ca	sh method	l), or in Part VI	I, line 7 (a	ccrual meth	od))	<u>.</u>	<u>   1</u>	
SUMMARY OF D	PRECIATI	ON								
	Straight line	Declining balenc	e Su		Units of production	Additional f	rst year 179)	Other (specif	у)	Total
1 Under Rev. Proc's.										
62-21 and 65-13 [ 2 Other										
PART VIFARM	INCOME	FOR TAXABLE	YEAR-	ACCRUAL MI	ETHOD	<del></del>				
(Do not include sales of liv	estock held for	draft, breeding, or da	ry purposes;	report such sales o	n Schedule D	1	nd omit ther	n from "On hand a	at beginning o	f year" column)
Description (Kind of livestock, crops	On hand	at beginning of year	Purchas	ed during year	Raised during year	Consumed or lost during year	Sold	during year	On ha	nd at end of year
or other products)	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount receive	d Quantity	Inventory value
		\$	·····	. \$				\$		<b>\$</b>
Totals (enter Part VII bel		₽		\$				\$		\$
PART VII.—SUMI		(Enter on line 3)	DEDUCT	(Enter on line 4)	UAL MET	HOD		(Enter on line 1(b	))	(Enter on line 1(a)
						11	- AVBORGO	s (from Part II	1) 6	
1(a) Inventory of li (b) Sales of livest				1		11		(from Part V)	. 1.	
(c) Agricultural pro			,				r farm da			
						(spe	cify):			
		services					•••••			
(3) Commo	lity Credit	loans forfeited (o	r under e	lection) .						ļ
(d) Other farm inc										
										1
						_				
2 Total .										
3 Inventory of live	stock, crop	s, and products								
			1							
4 Cost of livestoc during year .	end pro							8		
5 Gross profits (su			d 4 from I	ine 2)* .  \$		9 Tota	I deducti	ons	. \$	
10 Net farm profit	(or loss) (s		m line 5).	Enter here a	nd on page	2, Part II, I	ine 6, For	m 1040. Ma	ke \$	

\*Use this amount for optional method of computing net eernings from self-employment. (See line 3, Schedule F-1 (Form 1040).)
U.S. GOVERNMENT PRINTING OFFICE: 1997—O-260-011

#### SCHEDULE F-1 (Form 1040) U.S. Treasury Department Internal Revenue Service

# Computation of Social Security Self-Employment Tax on Farm Earnings (for social security)

Attach this schedule to your income tax return, Form 1040 (See instructions—page 2)

1967

▶ If you had wages, including tips, of \$6,600 or more which were subject to social security taxes, do not fill in this page.

▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.

▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if epplicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered in Schedule C-3 (Form 1040) on line 5(d).

(Form 1040) on line 5(d).		
NAME AND ADDRESS (as shown on page 1, Form 1040)		
NAME OF SELF-EMPLOYED PERSON (as shown on social security card)		Social Security Number
CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax the optional method (line 3, below) by a farmer (1) whose GROSS profits are \$2,400 or less, and NET profits are less than \$1,600. If your GROSS profits from farming are not more than you need not complete lines 1 and 2.	or (2) whose GROSS p	profits are more than \$2,40
COMPUTATION UNDER REGULAR METHOD		
1 Net farm profit (or loss) from:		
(a) Schedule F, page 1, line 8 (cash method), or page 2, line 10 (accrual method)	\$	
(b) Farm partnerships	· · [	<del>     </del>
2 Net earnings from self-employment from farming. Add lines 1(a) and (b)		\$
COMPUTATION UNDER OPTIONAL METHOD  3 If gross profits from farming are:* (a) Not more than \$2,400, enter two-thirds of the gross profits from farming are:*	arafito	
(b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600	Joins	: :}  <b>\$</b>
*NOTE.—Gross profits from farming are the total of the gross profits from Schedule F, Part IV, VII, line 5 (accrual method), plus the distributive share of gross profit from farm partnerships as If line 2 (or line 3, if you choose the optional method) is under \$400, do not fill in rest of page		Part
COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX		<u> </u>
4 The largest amount of combined wages and self-employment earnings subject to social se tax is	s 6,600	000
5 (a) Total "F.I.C.A." wages as indicated on Form W-2		
(b) Unreported tips, if any, subject to F.I.C.A. tax from Form 4137, line 9		
(c) Total of lines 5(a) and 5(b). Enter here and in item G below	• •	-
6 Balance (subtract line 5(c) from line 4)		<u></u>
7 Self-employment income. Enter here and in item H of Schedule SE below your choice of E (a) REGULAR METHOD.—The smaller of line 2 or 6	ITHER:	· · ·   <b>s</b>
(b) OPTIONAL METHOD.—The smaller of line 3 or 6		· 1
8 Self-employment tax—If line 7 is \$6,600, enter \$422.40; if less, multiply the amount on I amount here end on Form 1040, line 15, page 1		this \$
Oo not detach		Schedule F-1 (Form 1040
Important.—The emounts reported on the form below are for your social security account. on your earnings, payable to you, your dependents, and your survivors. Fill in each item acc SCHEDULE SE (Form 1040)  U.S. Treasury Department Internal Revenue Sarvice  U.S. Report of Self-Employment For crediting to your social security accounts.	nt Income	
Indicate year covered by this return (even though income was received only in part of year):  A Calendar year 1967  or other taxable year beginning 1967, ending  Il less than 12 months, was short year due to (a)  Death, or (b)  Change in accounting period, or (c)  Other.	PLEASE DO NOT N	WRITE IN THIS SPACE
FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)		
FARM ADDRESS (rural route, post office, State, and ZIP code)		
SOCIAL SECURITY NUMBER D OF PERSON NAMED IN ITEM E BELOW	CHECK NERE IF YOU OPTIONAL METHOD.	USE
PRINT OR TYPE NAME OF SELF-EMPLOYEO PERSON AS SHOWN ON SOCIAL SECURITY CARD	ENTER AMOUNT FROM F LINE 2 (LINE 3 IF OPTION USEO)	1 1
PRINT OR TYPE HOME ADORESS (number and street, or rural route)	ENTER AMOUNT G FROM LINE 5(c), IF ANY	
(City or town, State, and ZIP code)	ENTER AMOUNT H FROM LINE 7	

U.R. GOVERNMENT PRINTING OFFICE

Page 2

#### SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is

receiving social security benefits.

If you have conscientious objections to social security insurance because you adhere to the established teachings of a religious sect of which you are a member, you may file Form 4029, Application for Exemption from Tax on Self-Employment Income and Waiver of Benefits, to obtain exemption from self-employment tax. If you have filed Form 4029, do not file Schedule F-1; however, write "Exempt—Form 4029" to the left of the entry space on line 15, page 1 of Form 1040.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than \$2,400, he may report two-thirds of his gross profits from farming instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$2,400 and his actual net earnings from farming are less than \$1,600, he may report \$1,600. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

#### SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part II of Schedule B (Form 1040).

#### MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C-3 (Form 1040). Fill in Schedule F-1 (Form 1040) through line 3.

#### JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F-1, or a separate Schedule C-3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on page 2, Part II, line 4 or 6, Form 1040, and the combined self-employment tax should be entered on page 1, line 15, Form 1040.

#### COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from farming is com-

munity income, all the income from such farm operations is considered the income of the husband unless the wife exercises substantially all the management and control of the operation, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F-1 or Schedules C and C-3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on page 2, Part II, line 4 or line 6, Form 1040) on the basis of the community property laws.

#### **PARTNERSHIPS**

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part III of Schedule B for income tax purposes, and on page 1, line 1(b), of separate Schedule F-1 for self-employment tax purposes. (Use separate Schedule C-3, to report nonfarm income for social security purposes.)

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult any Internal Revenue Service office as to how to report.

#### **EXCLUSIONS FROM SELF-EMPLOYMENT**

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part II of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Misc. income."

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

#### SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F-1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

U.S. GOVERNMENT PRINTING OFFICE: 1967-O-280-011

### U.S. Treasury Department—INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1967 Internal Revenue Service

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

#### CASH RECEIPTS AND DISBURSEMENTS METHOD

Include in income (a) cash and the value of merchandise or other property received from the sale of livestock and produce raised during the taxable year or prior years, (b) the profits received from the sale of any livestock and other items purchased, and (c) income received from all other sources. Expenses will be the amounts paid during the taxable year plus deductions such as depreciation, etc.

#### ACCRUAL METHOD

The gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not may value inventories according to the "farm-price method," may value inventories according to the taring in the provides for the valuation of inventories at market price less direct cost of disposition, in addition to other methods. Farmers raising cost of disposition, in addition to other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method.

#### INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm and did not materially participate in its operation, report the income in Part II of Schedule B (Form 1040).

Qualified per-unit retain certificates and patronage dividends re-ceived from cooperatives in cash, qualified written notices of allocation, or other property (to the extent of fair market value), are to be included in farm income.

Non-qualified per-unit retain certificates and patronage dividends received in the form of nonqualified written notices of allocation are not to be included in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

Income from farming is subject to the self-employment tax. (See page 2 of Schedule F-1 (Form 1040).) If you have filed Form 4029, do not file Schedule F-1, however, write "Exempt—Form 4029" to the left of the entry space on line 15, page 1 of Form 1040.

If you use the "cash method," include in income any Federal gasoline tax claimed as a credit on Form 1040 for the prior year. However, if you use the "accrual method," include in income any Federal gasoline tax you are claiming as a credit on Form 1040 for this year.

Agriculture Program Payments.

In Cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts)

In Materials and Services.—If benefits were received in the form

of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor

Commodity Credit Corporation Loans Forfeited (or under election).—If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include these amounts in income when received If you made this election, or delivered or forfeited the pledged commodity, enter the amounts received on this line. If you made such an election, attach to your return a statement showing details of such loans. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting

#### EXPENSES AND OTHER DEDUCTIONS

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work

except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities .- The farm share of the expenditures for water reat, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—These and similar materials may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons,

disinfectants, cans, barrels, baskets, egg cases, bags, etc.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your

dwelling) and on improvements, equipment, crops, and livestock.

Rent of farm, part of farm, or pasture.—Rent paid in cash.

A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures

(including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on the line provided on page 1, Part III, column 3, of Schedule F. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form). Automobile expenses, Special Rule.—See page 7 of the Form

1040 Instructions for optional method.

Other farm expenses.—Include such items as advertising, station-

ery, stamps, account books, other office supplies, travel, etc.
You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or \$5,000 whichever is lesser.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, if not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses

Net operating loss deduction.—Any net operating loss deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Misc. income."

Additional information available.—You may obtain I.R.S. Publication No. 225, Farmer's Tax Guide, free from your county agricultural agent or any Internal Revenue Service office.

SCHEDULE G (Form 1040)

### **INCOME AVERAGING**

1967

U.S. Treasury Department Internal Revenue Service

Attach this schedule to your income tax return, Form 1040

Name and address (as shown on pege 1 of your tax return)

PART I.—TAXABLE INCOME AND	<b>ADJUSTMENTS</b>	6			
	(a) Computation year	(b) 1st preceding base period year 1966	(c) 2d preceding base period year 1965	(d) 3d precading base period year 1964	(e) 4th preceding base period year 1963
1 Taxable income (see Instruction 1)					
Income earned outside of the United States or within U.S. possessions and excluded under Sections 911 and 931					
3 Capital gain net income (from line 11, Schedule D, Form 1040, except 1963 and 1964 which Is line 10a, Schedule D)					
4 Net income from gifts, etc., received this year or any base period year. (If \$3,000 or less in 1967 do not enter in any year.)					
5 Net income from wagering and other items described in instruction 5		100			
6 Line 1 plus line 2, less lines 3, 4, and 5 .	-				
7 Adjusted taxable income or base period income. Enter amount from line 6, or "Zero" if line 6 is less than zero					
PART II.—COMPUTATION OF AVE	RAGABLE INCO	OME			
1 Adjusted taxable income (line 7, column (a), F	Part I)				
2 331/3% of the sum of line 7, columns (b), (c					
3 (a) 25% of the sum of line 3, columns (b), zero appears in line 6, Part 1, see instru	(c), (d), and (e), P uction 3(e) under f	ert I. NOTE: If an	amount less than		
(b) Amount from line 3, column (a), Part	1				
(c) If line 3(a) is more than line 3(b), enter 4 Averagable income (line 1 less lines 2 and 3(					
COMPLETE THE REMAINING PAR	TS OF THIS FORM	ONLY IF LINE 4 IS	MORE THAN \$3,00	00. IF \$3,000 OR	G
LESS, YOU DO NOT QUAL	IFY FOR INCOME	AVERAGING. DO	NOT FILL IN REST	OF FORM.	
PART III.—SEGMENTS OF INCOMI	E UNDER AVE	RAGING			
1 Amount from line 2, Part II					
2 Amount from line 3(a), Part II					
3 20% of line 4, Part II					
4 Sum of lines 4 and 5, column (a), Part I, less In line 5, Part I				which was included	
5 If line 3(b) Is more than line 3(a), Part II, e 6 Total (sum of lines 1 through 5)		not, make no entry			
PART IV.—COMPUTATION OF TAX	(	<del></del>		<del></del>	1
1 Tax on the amount on line 6, Part III					
2 Sum of lines 1, 2, and 3, Part III					
3 Tax on emount on line 2					
4 Sum of lines 1 and 2, Part III					
5 Tax on amount on line 4					1
6 Difference (line 3 less line 5)					
<ul><li>7 The amount of line 6 multiplied by 4</li><li>8 Total (add lines 1 and 7)</li></ul>					
8 Total (add lines 1 and 7)					
10 Tax (add lines 8 and 9). Enter here and, i					
1, Form 1040 and write "Sch. G" to left of	entry	<u> </u>	· · · · · · ·		!

Scl	nedule G (Form 1040) 1967																				_		Page 2
P/	RT V.—COMPUTATION	OF	AL	TE	RN	ΑT	IVE	T	AX														
1	Amount from line 10, Part IV																						<del>-</del>
2	Amount from line 5, Part IV .														•								
3	(a) Amount from line 2, Part I	. 1																					
	(b) Amount from line 3(c), Pa	rt II														_	_		_		_		
	(c) Sum of lines 3(a) and 3(b	) .														_					_		
4	Tax on amount on line 3(c) .																						
5	Difference (line 2 less line 4) .																						
6	Amount from line 1, Part IV .														•								
7	Sum of lines 1, 2, 3, and 4, Par	t 111																					
8	Tax on amount on line $7$																						
9	Difference (line 6 less line 8) .																						
10	Sum of lines 5 and 9 , $$ .																						
11	Amount from line 3, column (a)	, Par	tΙ.																			1	
12	50% of line 11																						]
13	If line 10 is more than line 12,	enter	diffe	eren	ce-	-ot	herw	se :	əlter	rnat	ive	tax	do	es	not	ар	ply						
14	Alternative tax (line 1 less line	13).	Ent	er h	еге	and	d on	line	12	, pa	ge	1,	For	m :	104	٥,	and	wr	ite	"Sc	h.	G" to left of entry.	

Use this space for additional information such as determining base period income in accordance with General Instruction C or itemizing of line 5, Part I, etc.

#### Page 3

#### **General Instructions**

This schedule must be attached to your Form 1040 to choose the benefits of income averaging. Only individuals who are citizens or

residents of the United States throughout 1967 are eligible for averaging. Corporations, estates and trusts do not qualify.

The income averaging method of computing tax may be to your advantage if your income has increased substantially this year. Under this method your 1967 income which exceeds by one-third the income of your four prior years (1963-1966) is taxed, in effect, by averaging that excess over the five-year period (1963-1967). Basically, the taxable income for each year is the figure utilized. However, since capital gains, wagering income, certain income from gifts, etc., are not subject to averaging, adjustments to the taxable income, as it appears on Form 1040 for each year, are necessary.

- A. WHO MAY FILE.—Generally, you may choose the provisions of income averaging for 1967, by filing Schedule G with your Form 1040 if you meet the requirements of (1) citizenship or residence, and (2) support. On a joint return both husband and wife must meet the requirements.
  - (1) Citizenship or residence requirement.—You must have been a citizen or resident of the United States throughout 1967. A nonresident alien at any time during the five taxable year period ending with 1967 is not eligible.
  - (2) Support requirement.—You must have furnished at least 50 percent of your own support for each of the years 1963 through 1966. In a year in which you were married it is only necessary that you together with your wife provided at least 50 percent of the support of both of you. For definition of support see page 4, Form 1040 Instructions.

Exceptions. The support requirement is waived if-

- (1) You were age 25 or more before the end of 1967 and you were not a full-time student during at least any four of your taxable years beginning after you have attained the age of 21. Thus, generally, if you are age 25 or over and have been out of school for 4 years since age 21, you are eligible for averaging. You are a student for a taxable year if during 5 calendar months of that year you were a full-time student at an educational institution or were pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational
- ing under the supervision of an accredited agent of an educational institution or of a State or political subdivision of a State.

  (2) More than 50 percent of ,our adjusted taxable income for 1967 (line 7, column (a), Part I) is attributable to work performed by you in substantial part during two or more of the four taxable years preceding 1967, or
- (3) You file a joint return for 1967 and not more than 25 percent of the aggregate adjusted gross income (line 9, page 1, Form 1040) is attributable to you. Your husband (wife), however, must meet the support requirement.
- B. PROVISIONS INAPPLICABLE.—If you file Schedule G you
- (1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2555) or any income from sources within possessions of the United States (see sections 931-934 and Form 1040E).

  (2) Use the tax tables on pages 12, 13, and 14, of the Form 1040
- instructions. You may, however, use the standard deduction.

  (3) Avail yourself of the limitation on tax under section 72(n) (2) for income resulting from certain distributions from an employees' trust.
- C. BASE PERIOD INCOME RULES.—Your base period income for each of your base period years (1963–1966) must be determined in a manner consistent with your return for 1967. If you make a separate return for 1967, you must determine your separate base period income for each of your base period years. If a husband and wife make a joint return for 1967, they must determine the sum of their separate base period incomes for each base period year. Thus, if you and your wife make a joint return for 1967 and were married and made joint returns with each other for any base period year, your base period income for each such year is your aggregate taxable income for that year. If you make a return for 1967 as a surviving widow (er) (under section 2(b)), your base period income for each of the base period years (1963–1966) is the sum of your base period income and that of your deceased husband (wife) for each such year. If a hus-

band and wife married in 1967 and make a joint return for 1967, and neither person was married from 1963 through 1966, their base period incomes for each of those years is the sum of the husband's separate base period income and that of his wife for each such year.

In some cases the computation of your separate base period income for a base period year may require as many as three computations. The facts in each case determine how many computations are necessary. For instance, if you were married for 1967 and made a joint return with your wife (husband), but had a different wife (husband) for 1967 than for a base period year, two computations are necessary. In such case, your separate base period income for the year in question is the larger of the following amounts:

- (1) The amount of your adjusted separate income and deductions for the base period year.
- (2) One-half the total amount of base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for that base period year.

However, if you and your wife file separate returns for 1967, a third computation is necessary. Your separate base period in-come will be the largest of the amounts determined under (1) and (2) above and:

(3) One-half the total amount of the base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for 1967 for that base period year.

The amount of your separate income and deductions for a base period year is the excess of your gross income for that year over your allowable deductions. Your separate deductions for any base period year for which you made a separate return are the deductions allowable on that return. If you made a joint return for a base period year, your separate deductions are (1) in the case of deductions allowable in computing your adjusted gross income, the sum of such deductions attributable to your gross income, and (2) in the case of deductions allowable in computing taxable income (exemptions and itemized deductions), the amount resulting from multiplying the amount of such deductions allowable on the joint return by a fraction whose numerator is your adjusted gross income and whose denominator is the aggregate adjusted gross income on the joint return. However, if 85 percent or more of the aggregate adjusted gross income of a husband and wife is attributable to either one, all of the deductions allowable in computing taxable income are allowable to the one to whom such income is attributable. See specific instruction 1, under Part I, on adjusted gross income

In computing your separate base period income when community property laws are applicable, you must take into account all of the earned income you earned, without regard to the community property laws, or your share of the community earned income under the com-

munity property laws, whichever is greater.

If you must determine your separate base period income for any of the base period years, show the computation and give names under which the returns were filed in the space provided on page 2. If additional space is needed show your computation on an attachment.

An example illustrating such computation follows:

H and W are calendar year taxpayers who were married and otherwise eligible to choose the benefits of income averaging for the taxable year 1967 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1963. H was unmarried for 1963. H and W compute their base period income for 1963 in the following manner:

	A & W (Joint Return)	Α	W	Н
Salary	\$16,000 \$	11,500	\$4,500	\$3,000
Dividends	2.000	500	1,500	1,000
Adjusted Gross Income	\$18,000	12,000	\$6,000	\$4,000
Total of itemized deductions and personal exemptions		2,400	1,200 (1)	1,600
Taxable Income (Separate Income and Deductions)		\$9.600	\$4,800	\$2,400
(1) 6000 (W's separate adjusted gross income) 18000 (A and W's adjusted gross income from × 3600	(Total of itemized deductions and personal exemptions on A & W's joint return)	= 1200		
18000 (A and W s adjusted gross income from	exemptions on A & w s joint fetuin)			

ioint return) 

W's separate base period income is \$7,200, the larger of the two methods. H and W's base period income (since there are no adjustments) for 1963 is \$9,600 (H's separate base period income of \$7,200).

Page 4

#### SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers in each part of the form.

#### Part I

- 1 Except as noted below, enter on this line the amount (never less than zero) from—
  - (a) Form 1040 (1963-67)—line 11d, page 1
  - (b) Form 1040A (1964-66)—line 5, page 4 Tax Computation Schedule Form 1040A (1963)—line 5, page 3

For any year for which you use the tax tables to compute your tax, you may arrive at the amount to be entered in line 1, by subtracting from your adjusted gross income (see below) the standard deduction and \$600 multiplied by the number of exemptions. Adjusted gross income is—

- (a) Form 1040 (1963-67)—line 9, page 1
- (b) Form 1040A (1963-66) -item 7, page 1

NOTE: If you were not married to and did not file a joint return with the same wife (husband) for every year after 1962, or were not single for all those years, it will be necessary to determine the amount to be entered in columns (b), (c), (d), and (e) in accordance with General Instruction C.

- 2 Enter on this line for each base period year the net amount of income previously excluded from income because it was earned income derived from sources without the United States or from income within its possessions (sections 911 and 931-934). For 1967 you may not exclude such amounts from gross income and they will therefore be reflected in taxable income.
- 3 If any amount entered in line 1, columns (b), (c), (d), and (e) is an amount determined under Base Period Income Rules (General Instruction C) then the capital gain net income for the same year must be determined using the same method that was used for that year in line 1
- 4 You must enter for all years certain amounts of income attributable to interests in property which were received, during 1967, or any base period year (1963 through 1966), as a gift, bequest, devise, or inheritance, but only if the amount of such net income for 1967 exceeds \$3,000. (If the property was received prior to 1963 no entry is required.) If you have an interest in more than one piece of property, the income to be taken into account is the sum of the incomes (losses) for the year from each piece of property. If the adjustment is required for 1967 (because it exceeds \$3,000), then an entry for this item must be made for all the base period years for income (disregard any net loss(es)) in those years attributable to gifts, etc., received during the base period even though such income for any of these years does not exceed \$3,000. Unless you establish the actual amount of net income attributable to an interest in property for all the years 1963 through 1967, the amount of net income is deemed to be 6 percent of the fair market value of such interest on the date of its receipt for all such years.

The above rules do not, however, apply to income attributable to gifts, bequests, devises, or inheritances between husband and wife if they file a joint return for 1967 (including a joint return filed by a survivor with his deceased wife (husband) for 1967), or if one of them files a return as a surviving widow(er) for 1967. The rules do apply where the property transferred was received by the transferor husband (wife) from a third party in any of the years 1963 through 1967, as a gift, bequest, devise, or inheritance.

- 5 Include income attributable to the following sources in the total to be entered on this line (show itemization in space provided on page 2):
  - (a) Wagering income. The amount which is attributable to the excess of gains over losses from wagering transactions.

- (b) Income from oil and gas properties. The amount received from the sale of any oil or gas property to which section 632 applies.
- (c) Claims against the United States. The amount received from the United States to which section 1347 applies.
- (d) Excess Community Income. If you are married, a resident of a community property state, and file a separate return for 1967, you must include in this line the excess of the community earned income reportable by you over the amount of such income attributable to your services. No adjustment need be made where the community earned income attributable to your services exceeds 50 percent of the aggregate community earned income. The following example illustrates this.—

Attributable to Service of H W Total Community Earned Income . . . \$40,000 \$20,000 \$60,000

- (1) H filing a separate return has no adjustment since the amount of earned income attributable to his services (\$40,000) exceeds 50 percent of the aggregate community earned income (\$30,000).
- (2) W filing a separate return must include in the total for this line \$10,000, the excess of the community earned income reportable by her (\$30,000) over the amount of community earned income attributable to her services (\$20,000).
- (e) Certain amounts received by owner-employees. The amount of income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business. The amount of such income is the amount subject to a penalty under section 72(m) (5).

#### Part II

3(a). Generally, the entry on this line is one-fourth of the sum of the capital gain net income in line 3, columns (b), (c), (d), and (e), Part I. However, capital gain net income for any base period year may not exceed the base period income (line 7, columns (b), (c), (d), and (e), Part I) for such year computed without reduction by the capital gain net income for such year. Line 6, Part I, indicates whether the adjustment for any year is necessary. If any of the amounts on line 6 in columns (b), (c), (d), and (e) are less than zero, then for that year add lines 3 and 6. If the resulting sum is less than zero your capital gain net income for such year is zero. The following examples will illustrate this.—

Example Line 3 Line 6				:	:		:	:	:	:	:	:						\$100 (670)
	puti	ng	ent															zero
Line Line	3 . 5 .	; <del>-</del>	•	:	:	:	:	:	:	:	:	:	:	:	:	:		\$2000 (1300)
Capita com	l ga puti	in ng	nei ent	ry	nco for	me lin	fo ie 3	r (	this ),	ye Par	ear t Il	foi	P	urp •	oso	es	of •	\$700

#### Parts IV and V

To figure your tax use the tax rate schedules on page 11 of the instruction booklet for Form 1040.

## 1040-ES

U.S. Treasury Department Internal Revenue Service

# **Declaration of Estimated Income Tax** for Individuals

1968

#### **INSTRUCTIONS**

NOTE: If any date shown falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

- 1. Purpose of declaration.—The purpose of the declaration is to provide a basis for paying currently any income and self-employment tax due in excess of the tax withheld. Therefore, declarations are required only from individuals whose wages or other income exceed the amounts specified in Instruction 2.
  - 2. Who must make a declaration.—Every citizen of the United

States or resident of the United States, Puerto Rico, Virgin Islands, Guam, and American Samoa shall make a declaration of his estimated tax on Form 1040–ES if his total estimated income and self-employment tax exceeds his withholding (if any) by \$40 or more and he:

- (a) can reasonably expect gross income exceeding-
- (1) \$10,000 for a head of household or a widow or widower entitled to the special tax rates;
  - (2) \$5,000 for other single individuals;
- (3) \$5,000 for a married individual not entitled to file a joint declaration:
- (4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; OR
- (b) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.
- A nonresident alien who is required to file a declaration of estimated income tax must use Form 1040-ES (OIO).
- 3. When and where to file declaration.—Your declaration must be filed on or before April 15, 1968, or such later date as is specified in Instructions 8, 9, and 10.

Taxpayers located in Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, or Tennessee, should file Form 1040-ES with the Director, Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Georgia, 30006. Taxpayers located in states other than those mentioned, should file with the Director of Internal Revenue for their district.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens who expect to exclude income under sections 911 (earned income from sources without the United States) and 931 (income from sources within possessions of the United

States) must file Form 1040-ES with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225. Taxpayers with Puerto Rico addresses and all taxpayers who expect to exclude income under section 933 (income from sources within Puerto Rico), must file with Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Avenue and Bolivia Street, Hato Rey, Puerto Rico 00917.

- 4. Name and address, including ZIP code.—If available, the top part of the special label from your tax return booklet may be used to address your declaration. If the name or address on the label is not correct for purposes of this declaration do not use the label but enter your correct name and address including ZIP code on the declaration.
- **5. Social security number(s).**—Enter your number exactly as shown on your social security card. Married persons must show both numbers whether filing a separate or joint declaration.
- 6. Payment of estimated tax.—Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1968, June 15, 1968, September 15, 1968, and January 15, 1969. The first installment must accompany the declaration. Make checks or money orders payable to "Internal Revenue Service." Please write your social security number on your check or money order.

The declaration of estimated tax form is designed to apply the overpayment credit from 1967, if any, against the first installment of your 1968 estimated tax by entering the full amount of the credit on line 7 and line 8. However, if you wish to apply your 1967 overpayment credit evenly against each installment rather than all against the first installment, divide the credit shown on line 7 by the number of installments required to be made, and enter that portion on line 8. 7. Joint declaration.—A husband and wife may file a joint declaration, except in the following cases: if either the husband or the wife is a nonresident alien; if they are separated under a decree of either divorce or separate maintenance; or if they have different taxable years. If a joint declaration is made but a joint return is not made for the taxable year, the estimated tax for such year may be treated as

the estimated tax of either one, or may be divided between them in such manner as they may agree.

- 8. Farmers and fishermen.—If at least two-thirds of your gross income is derived from farming or fishing, you may file the declaration on or before January 15, 1969, justed of April 15, 1968. If you wait until January 15, 1969, you must then pay the entire amount of the estimated tax (line 9 of the declaration). However, if you file your final tax return on or before February 15, 1969, and pay the total tax at that time, you need not file a declaration for 1968.
- 9. Changes in income, exemptions, etc.—Even though your situation on April 15 is such that you are not required to file, your circumstances may change so that you will be required to file a declaration later. In such case the time for filing is as follows: June 15, if the change occurs after April 1 and before June 2; September 15, if the change occurs after June 1 and before September 2; January 15, 1969, if the change occurs after September 1. The estimated tax may be paid in equal installments on the remaining payment dates.
- If by January 31, 1969, you file your 1968 income tax return and pay in full the balance of tax due, then on or before January 15, 1969, you need not—(a) file any required amended declaration; (b) file an original declaration which would be due for the first time on January 15, 1969; or (c) pay the last installment of estimated tax.
- 10. Amended declaration.—If, after you have filed a declaration, you find that your estimated tax is substantially increased or decreased as a result of a change in your income or exemptions, you should file an amended declaration on or before the next filing date—June 15, 1968, September 15, 1968, or January 15, 1969. For this purpose, use the form provided on the bill if one is mailed to you for estimated tax

payments. If you do not receive a bill, obtain Form 1040-ES (Amended) from any Internal Revenue Service office.

Any amended declaration should be filed with the Internal Revenue office with whom the original declaration was filed even if you move to another district, and whether or not you expect to file your individual income tax return for 1968 with that office.

- 11. Fiscal year.—If your return is not on a calendar year basis, change all dates to correspond with your fiscal year.
- 12. Additional charge for failure to pay estimated income and self-employment tax.—An additional charge of 6% a year is imposed by law for underpayment of installments of estimated tax except in certain situations. The charge does not apply if each installment is paid on time and (a) is at least 80 percent (66½3% for farmers and fishermen) of the amount due, (b) is at least as much as would have been paid if based on the tax (including self-employment tax) shown on your 1967 return, or (c) is based on a tax computed by using your income for last year and this year's tax rates and exemptions. For additional exceptions in unusual cases see Form 2210.
- 13. How to estimate your tax for 1968.—If you made a 1967 return on Form 1040 and expect your income, exemptions, and deductions for 1968 to be the same, enter on line 3 of your 1968 declaration the amount shown on line 16, page 1, Form 1040 for 1967. Otherwise use Form 1040 and related instructions as a guide. If you are self-employed use Schedules C-3 (Form 1040) or F-1 (Form 1040), Form 1040SS, or Form 1040P.R. for 1967 together with related instructions, to assist you in estimating your self-employment tax for 1968.

INCO	ME TAX COMPUTATION SCHEDULE—FOR TAXPAYERS NOT USING TAX TABLE			Page	2
1 Ente	er amount of total income expected in 1968 (line 9, page 1, Form 1040)				
	eductions are itemized, enter total. Otherwise, see Form 1040, page 1, line 11a, for standard deduction .				_
	tract line 2 from line 1. Enter the difference here				
	or your exemptions (\$600 for each exemption, including additional exemptions for age and blindness).				
					_
6 Tax "ind the	tract line 4 from line 3. Enter the difference here. This is your estimated taxable income on amount on line 5. (Include tax from recomputation of prior year investment credit.) NOTE: If you use ome averaging" method for computing your tax use Schedule G (Form 1040) as a guide. If you expect to capital gains alternative tax computation, use Schedule D (Form 1040) as a guide	the			<u>-</u>
	tits (see Form 1040, page 2, Part V and Form 4136, line 4)	· ·			_
9 You	r estimate of 1968 tax (line 6 less line 7). Enter here and on line 1 below. r estimate of 1968 self-employment income \$; if \$6,600 or more, enter \$422.40; if less, multiamount by 6.4%. Enter here and on line 2 below { If joint declaration and both have self-employment} income, make separate computations and enter total}.	hiply			_
F	1040-ES U.S. Declaration of Estimated Income Tax for Individuals—1968				
	Design de				
Intarnal	For calendar year 1968 or fiscal year ending	Your	ocial sec	urity number	_
	That hame and minds (it point decisions, decisions, decisions of decisions)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Please	Address (Number and street)	Spouse'	spcial se	curity number	_
print					
or type	City, State, and ZIP code	1		!	
	City, State, and Zir Gode				
					_
1 You	r estimate of 1968 income tax				
	r estimate of 1968 self-employment tax (see line 9 of Income Tax Computation Schedule above)				
					_
	all estimated tax (add lines 1 and 2)				
	mated income tax withheld and to be withheld during entire year 1968	· ·			_
	IMATED TAX (line 3 less line 4) (If less than \$40, no declaration is required)	· ·  —			_
6 CO	APPLIATION OF INSTALLMENT. Check proper box below and enter amount indicated.				
If th	his declaration is \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	- Industria	0.0000000000000000000000000000000000000	000000160000000000000000000000000000000	2000
	ou had an overpayment on your 1967 income tax return which you elected to				
	e applied as a credit against your 1968 estimated tax, enter the amount here				
	apply entire overpayment credit to this installment and any excess to the next, enter here the amount on lin spread credit evenly to each installment, divide it by number of installments and enter result here	e 7.			
					_
	ount to be paid with this declaration at time of filing (line 6 less line 8) Please make separate remittance for this paym	ient. I			_
I have	examined this declaration and to the best of my knowledge it is correct.				
Signat		•		19	
	If joint estimate, both husband and wife must sign				
	1040-ES U.S. Declaration of Estimated Income Tax for Individuals—1968				
	Por calendar year 1968 or fiscal year ending				
	First name and initial (if joint declaration, use names and initials of both)  Last name	Your	ocial sec	urity number	_
Please	Address (Number and street)	Spause	s social s	ocurity number	<u> </u>
print					
or type	City, State, and ZIP code	1	<u> </u>	<u> </u>	_
	only, state, and it is suggested as a suggestion of the suggestion				
					_
1 You	r estimate of 1968 income tax				
			<b></b>		
	r estimate of 1968 self-employment tax (see line 9 of Income Tax Computation Schedule above)	-			_
3 Tot	al estimated tax (add lines 1 and 2)	• • ]	<b>-</b>		
4 Est	mated income tax withheld and to be withheld during entire year 1968				_
5 EST	TMATED TAX (line 3 less line 4) (If less than \$40, no declaration is required)				
6 CO	MPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.				
	his declaration is   April 15, 1968, enter 1/4 of line 5; Sept. 15, 1968, enter 1/2 of line 5   to be filed on:   June 15, 1968, enter 1/3 of line 5; Jan. 15, 1969, enter amount on line 5				
		1			*
	ou had an overpayment on your 1967 income tax return which you elected to e applied as a credit against your 1968 estimated tax, enter the amount here				
<b>8</b> To	apply entire overpayment credit to this installment and any excess to the next, enter here the amount on lin	ne 7.	0,000,000,000	7000 PROFESSION (1990)	ve40
	spread credit evenly to each installment, divide it by number of installments and enter result here	-			_
2 / 1111					
1 have	ount to be paid with this declaration at time of filing (line 6 less line 8) Please make saparate remittance for this payn examined this declaration and to the best of my knowledge it is correct.	nent •			_
	examined this declaration and to the best of my knowledge it is correct.  Date		Occion .	, 19 967—0-260-014	

FORM 3468

# Computation of Investment Credit TO BE ATTACHED TO YOUR TAX RETURN For calendar year 1967 or other taxable year beginning

... 1967, ending .....

.., 19.....

U.S. Treasury Department Internal Revenue Service Name and address

			vestment in suspension per		corporation, or le	essor.
Type of property	Line	(1) Life years	Cost or basis	(3) Applicable percentage	(4) Investo (Column 2 a	
	(9)	4 or more but less than 6		331/3		
NEW PROPERTY	(b)	6 or more but less than 8		66 1/3		•••••••••••••••••••••••••••••••••••••••
PROPERTY	(c)	8 or more		100		
USED	(d)	4 or more but less than 6		331/2		•••••••
PROPERTY See instructions for	(e)	6 or more but less than 8		66 %		•••••
dollar limitation)	(f)	8 or more		100		*****************
Total investme	nt—Add line	s 1(a) through (f).				
(b) Amount of in column \$20,000 le	f exemption 2, line 1, ess any amo	from suspension perio which is selected to be unt selected in prior yea		sion period prope perty—not to exce	rty	
,	olumn 2 Delo 	(2) Cost or basis	tment on line 3(b) accordin	(4) (Column 2 x column	3)	
-	but less than 6		33 1/3	,		
	but less than 8		66 1/3			
	or more		100			
' <u></u>	** ::::**			<u>'</u>		
		nd 7	computation)			
) (a) ladividuals	- Enter om	LIMITAT	TION I, Form 1040		,	
			or 26, page 1, Form 1041		III .	
• •			Computation Schedule, Form		H	
• •			dit	t	1	
, iliuiviuuais, es	tates and tru		come credit			
Total—Add lin	es 10(a) and					
			<u></u>			
			, estates and trusts, see ins			
			is lesser			
• •			s by the applicable percent			
• •		ion 13	• • • • • • • • • • • • • • • • • • • •			
4 Total—Add lin					•	
		public utility property)				
6 Line 14 less li	ne 15	<u> </u>		<u> </u>		
7 Investment cre	edit—Enter a	mount on line 8 or line 1	6, whichever is lesser			
any part of your inv	restment in 1 a	bove was made by a partners	SCHEDULE A hip, estate, trust, small business	corporation, or lessor c	omplete the following	r:
	Name		Address		Property	
(Partnership,	estate, trust, et	c.)		New	Used	Life year
				\$	\$	
				***************************************		
		1		1	1	1

#### **GENERAL INSTRUCTIONS**

- A. Who Must File.—Any individual, estate, trust, or corporation claiming an investment credit must attach this form to its income tax return. Partnerships must complete the information set forth in Schedule K of Form 1065. Small business corporations must attach a statement to their returns showing the allocation of investment (including investment in suspension period property) to the shareholders by amount, type and life of property as shown in item 1 of this form. Estates and trusts which apportion the investment between the estate or trust and the beneficiaries should in addition to filing this form attach a statement showing the allocation of the investment (including investment in suspension period property) among the beneficiaries
- B. When Allowed .- A credit is allowed against your tax for investment in certain depreciable property having an estimated useful life of 4 years or more for the first year such property is placed in service
- C. Property Defined.—The investment credit is applicable to (a) tangible personal property, (b) real property (except for buildings and their structural components) if used as an integral part of manufacturing, production or extraction, etc., or used as a research or storage facility in connection with these activities, and (c) elevators and escalators.

The investment credit is not applicable to (1) suspension period property; (2) certain property which is used predominantly outside the United States; (3) property used for lodging or in connection with furnishing lodging, except (a) property used in certain commercial facilities located therein (such as a restaurant) or (b) property used by a hotel or motel; (4) property used by a tax-exempt organization (except where the unrelated business income tax applies); (5) property used by governmental units; (6) livestock (including racehorses).

- D. Election for Leased Property.—A lessor may elect to treat an investment in new property as if made by the lessee instead of the lessor. See section 48(d).
- E. Replacement Property.—Where insured property is damaged or destroyed as a result of a casualty or is stolen, reinvestment of the insurance proceeds in replacement property may not be eligible for the investment credit.
- F. Recomputed Tax on Early Disposition of Property.—Where property is dispused of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. Such increase should be reported on the line provided on your tax return.
- G. Carryback and Carryover of Unused Credits.—If the investment credit exceeds the limitation, the excess shall be an investment credit carryback to each of the 3 preceding taxable years and a carryover to each of the 7 succeeding taxable years. A claim for refund based upon the carryback of an unused investment credit may be made on Form 843 or by filing an amended return for the year to which the unused credit is carried. Taxpayers who desire a tentative (quick) refund may file Form 1045 (individuals) nr Form 1139 (corporations).

- H. Basis and Cost.—The credit for new property applies to the basis of the property. The credit for used property applies to the cost of the property. The cost of used property does not include the basis of any property traded in unless the trade-in resulted in the recapture of all or any portion of an investment credit previously allowed or in a reduction of an investment credit carryback or carryover. No adjustment for additional first-year depreciation or salvage value is required.
- 1. Suspension Period Property.-The suspension period is the period beginning on October 10, 1966, and ending on March 9, 1967. Suspension period property is property which would otherwise qualify for the investment credit but does not qualify for the credit because it is property-

(1) whose construction, etc., began during the suspension period or began, pursuant to an order placed during such period, before May 24, 1967, or

(2) which was acquired by the taxpayer during the suspension period or acquired by the taxpayer, pursuant to an order placed during such period, before May 24, 1967.

Property referred to in (1) above will be suspension period property only to the extent of that portion of the cost attributable to construction of the cost attributable to construction.

struction, etc., before May 24, 1967.

J. Exemption from Suspension of \$20,000 of Investment. A taxpayer may select to exempt from suspension of the investment credit up to \$20,000 of the cost of investment in suspension period property purchased for use in his trade or business. \$20,000 of the cost of such investments which would otherwise be ineligible for the credit may be selected to be treated as qualified property. This exemption applies to property used in a trade or business but not to property used for the production of income.

The \$20,000 exemption from suspension is not an annual exemption hut is the total amount of suspension period property which may

be selected to be treated as qualified property for all taxable years. In determining the amount selected to be exempt from suspension period property, the following rules apply:

(1) The cost of used property is determined under the same rules set forth in instruction H. Property inherited, received as a gift, or acquired from certain related parties does not qualify

(2) Affiliated groups must apportion the \$20,000 exemption among all members

(3) The \$20,000 limitation applies to a partnership and to each

partner. (4) If a husband and wife file separate returns and if each placed

suspension period property in service during the taxable year, the

exemption for each may not exceed \$10,000.

K. Exceptions to Suspension Period Property.—Section 48(h) (3) through (13) provides exceptions to the definition of suspension period property. In general, if the following type of property is otherwise qualified it will continue to be eligible for the investment credit: (1) Certain water and air pollution control facilities; (2) certain replacement property; (3) property received in certain transfers: (4) property acquired or constructed, etc., pursuant to a binding contract in existence on and after October 9, 1966; (5) property constructed, etc., if such construction, etc., was begun before October 10, 1966; and (6) property acquired, or constructed, etc., pursuant to certain other legal and economic commitments of the taxpayer.

#### SPECIFIC INSTRUCTIONS

Line 1. Suspension Period Property.—Although suspension period property is not eligible for the investment credit, the basis of investment in such property placed in service during the taxable year must be entered in line 1 since it must be taken into account in lines 3, 4, and 15 in determining the credit allowable with respect to investment in qualified property.

New Property.—Enter the basis of property as described in instructions C and H placed in service during the taxable year

Used Property.-Enter the cost (subject to dollar limitation below) of used property placed in service during the taxable year. Property inherited, received as a gift, or acquired from certain related parties does not qualify for the investment credit. See instruction H

Dollar Limitation on Used Property.-In general, the amount of used property (whether or not suspension period property) taken into account may not exceed \$50,000. In the case of a husband and wife filing separate returns, and each has used property taken into account, the amount may not exceed \$25,000. In the case of a partnership the \$50,000 limitation applies to the partnership and to each partner. In the case of a corporation electing not to be taxed, the \$50,000 limitation applies to the corporation and to each shareholder In the case of affiliated groups, the \$50,000 limitation shall be reduced for each member of the group by apportioning \$50,000 among the members of such group in accordance with their respective amounts of used property which may be taken into account.

Estates and Trusts.-In case of an estate or trust the amount of investment is apportioned between the estate or trust and the beneficiaries on the basis of income of the estate or trust allocable to each.

Line 9.—Individuals and corporations filing forms other than Forms 1040 and 1120, enter the amount of tax liability shown on your return which is comparable to the amount to be used by a taxpayer using Form 1040 or 1120. For nonresident aliens and foreign corporations, such amount does not include the flat tax of 30 percent

imposed by sections 871(a) and 881.

Line 13. Limitation.—The investment credit may not exceed the amount of the tax liability if the tax liability is \$25,000 or less.

For calendar years and other taxable years beginning before March 10, 1967, if the tax liability (line 12) exceeds \$25,000, the applicable percentage to be used in line 13(b) is computed as follows: Number of days in the taxable year after March 9, 1967, divided by total number of days in the taxable year, multiplied by 25%, plus

25%; or  $\left(\frac{\text{days}}{365} \times 25\%\right) + 25\% = \text{applicable percentage}$ .

For taxable years beginning after March 9, 1967, if the tax liability (line 12) exceeds \$25,000, enter 50 percent of the excess on line 13(b).

In the case of a husband and wife filing separate returns and both have qualified investments, the amount specified on lines 13(a) and (b) shall be \$12,500 instead of \$25,000. In the case of affiliated groups, the \$25,000 specified on lines 13(a) and (b) shall be reduced for each member of the group by apportioning the \$25,000 among all members. In the case of an estate or trust, the \$25,000 limitation specified on lines 13(a) and (b) shall be reduced to an amount which bears the same ratio to \$25,000 as the amount of qualified investment allocated to the estate or trust bears to the entire qualified ☆ GPO 1967-O-260-108

**Moving Expense Adjustment** U S. Treasury Department Internal Revenue Service

(Attach this statement to your individual income tax return) (See instructions before completing this form)

Did you receive an allowance or reimbursement from your employer for any expenses related to this move which were not actual travel expenses for you and members of your household, or transportation expenses of your household goods and personal effects? (See instruction 5.)     Dates
Dates
move
(a) What is the distance from your former residence to your new business location? miles  NOTE: The moving expense deduction is not allowed unless distance (a) is 20 or more miles farther than distance (b). However, any reimbursement must be included in income reported on your return (see instruction 1).  Name and address of employer at old location
Name and address of employer at new location  Address of old residence
Period of employment in new location (see instruction 7)  From
1 Travel expenses: (a) Railroad, airplane, boat, etc., fares
(b) Meals and lodging en route
(c) Automobile expenses (attach schedule)
Total travel expenses
3 Total moving expenses (add lines 1 and 2)
4 Reimbursement for this move (other than amounts included on Form W-2) (see instruction 6)
5 If employer's payments (line 4) are less than moving expenses (line 3), enter the excess expenses here and on page 2, Part III, line 2, Form 1040
6 If employer's payments (line 4) are larger than moving expenses (line 3), enter the excess payments here and on page 2, Part II line 7, Form 1040 as "Excess moving reimbursement".

#### **INSTRUCTIONS**

1. Who May Deduct Moving Expenses.—Employees, including new employees, can deduct moving expenses which include the cost of moving household goods, personal property, the cost of traveling from the taxpayer's former residence to his new residence, and the moving of an employee's personal automobile to his new place of residence.

The deduction is allowed only if (a) the change in job location would have added at least 20 miles to the distance to work if the taxpayer had not moved to a new residence, or, if (b) he had no former principal place of work, his new place of work is at least 20 miles from his former residence. In either case, during the 12-month period immediately following his arrival in the general location of his new principal place of work, the taxpayer must be a full-time employee, in such general location, during at least 39 weeks.

- 2. "Reasonableness" of Moving Expenses.—The term "moving expenses" includes only those expenses which are reasonable under the circumstances of the particular move. Generally, expenses are reasonable only if they are paid or incurred for movement by the shortest and most direct route available from the taxpayer's former residence to his new residence by the conventional mode or modes of transportation actually used and in the shortest period of time commonly required to travel the distance involved by such mode.
- **3.** Household Goods and Personal Effects.—Expenses of moving household goods and personal effects owned by the taxpayer or a member of his household from the taxpayer's former residence to his new residence includes the actual cost of transportation or hauling, packing and crating, in-transit storage, and insurance.
- 4. Traveling Expenses.—Expenses of traveling from the taxpayer's former residence to his new residence include the cost of transportation and of meals and lodging en route (including the date of arrival) of both the taxpayer and members of his household, who have both the taxpayer's former residence and his new residence as their principal place of abode. The deduction for traveling expenses is allowable for only one trip made by the taxpayer and members of his household; however, it is not necessary that the taxpayer and all members of his household travel together or at the same time. Members of the taxpayer's household do not include, for example, an individual such as a servant, governess, chauffeur, nurse, valet, or personal attendant.

If the taxpayer uses his own automobile as the mode of transportation he can compute the transportation expenses in either of two ways: (1) the actual out-of-pocket expenses, for example, gasoline, oil, repairs, etc., or, (2) at a rate of 5 cents per mile. If you claim out-of-pocket expenses you must keep adequate records to verify the amount. If you use the optional method of 5 cents per mile you need only verify the mileage used in the computation. (Attach schedule.)

**5. Nondeductible Expenses.**—Moving expenses do not include such items as costs incurred in the purchase or sale of property, losses arising from the sale of property, penalties for breaking leases, mortgage penalties, expenses of refitting rugs or draperies, expenses of connecting or disconnecting utilities, losses arising from the disposal of memberships in clubs, tuition fees, and similar items.

Travel expenses do not include, for example, living or other expenses of the taxpayer and members of his household following their date of arrival at the new place of residence and while they are waiting to enter the new residence or waiting for their household goods to arrive; expenses in connection with house or apartment hunting; living expenses preceding the date of departure for the new place of residence; expenses of trips for purposes of selling property; expenses of trips to the former residence by the taxpayer pending the move by his family to the new place of residence; or any allowance for depreciation.

- 6. Reimbursements and Allowances.—Include on line 4 of this form, all payments (allowances or reimbursements) received from your employer for expenses incurred in connection with your moving unless they have been included on your Form W-2. Any such amounts shown on your Form W-2 must be reported on line 5, page 1, Form 1040. Check with your employer if you are in doubt as to whether or not the payments are included in your Form W-2.
- 7. The 39-Week and 12-Month Period.—The 39-week and 12-month period begin on the date you arrive in the general location of your new principal place of work. Generally, this is the date on which you arrive in the new area, immediately before you commence regular work on the new job, regardless of when your family arrives or when you move into the new residence. It is not necessary that you actually have employment on the date you arrive at the new location. It is not necessary that you work for one employer for the 39 weeks, nor that the weeks be consecutive. It is necessary only that you be employed on a full-time basis, and within the general commuting area of such place of employment for at least 39 weeks during the 12-month period following your arrival in the new area.

If, on or before the due date of your return, you have not met the 39-week full-time employment test, but it appears that by the end of the 12-month period that this requirement will be met, you may claim these moving expenses on your 1967 return. However, you may claim this adjustment after you meet the test in 1968 by filing either an amended 1967 return or a claim for refund on Form 843 based upon the allowable moving expenses. If you choose to claim this adjustment on your 1967 return before meeting the 39-week test but then fail to meet the test in 1968, you must either include the amount as income on your 1968 return or file an amended 1967 return eliminating the adjustment claimed.

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